



ATTS NEWSLETTER 45

JANUARY-JUNE 1984

(Double Issue)

It's good to be back in the United States after four months in New Zealand. And after a week visiting my in-laws in Eastern Oregon and a move to a new residence, I am very pleased to have finally finished this issue of ATTS Newsletter. Thanks for your patience. At 20 pages this double issue is the largest edition that I have edited for ATTS--and I hope that it is of interest.

Now for an important announcement: According to ATTS Secretary-Treasurer George Van Trump, only about 80 of the organization's 160 members have paid their 1984 dues as of this date. It's unfortunate, but after this issue the ATTS mailing list will be altered and all those who have not paid their 1984 dues will be dropped. So please--send in your dues check today! Dues remain at a very reasonable \$4.00, payable to ATTS, c/o George Van Trump, P.O. Box 26523, Lakewood, CO 80226.

While we're on the subject of dues, thanks to all the ATTS members who added a donation to the organization with their 1984 dues check. Your contributions help to keep ATTS Newsletter in the black and produced on a regular basis and are very much appreciated...

This issue of ATTS Newsletter features the first of a series of articles by ATTS founding member Robert Leonard Jr. of Winnetka, IL. It also contains the second installment of Lee DeGood's "Token Variety Study" series. As ATTS is an all volunteer organization with no paid writers or staff, YOUR articles are sought for future publication. Whether you have a five page article or a few appropriate lines for ATTS Mailbag, your contributions are needed.

With the publication of this special double issue, ATTS Newsletter will return to regular quarterly publication. Look for newsletter #46 in early July. Until then, happy collecting--and don't forget to pay your 1984 dues!

Tim Davenport, Editor

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Trading Post

ATTENTION! The next issue of ATTS Newsletter (#45) will be published in late March or early April as a large double issue. Every member of ATTS is entitled to a free 25 word ad in each newsletter. Why not use your free ad? Free ads are a great way to acquire tokens that you need for your collection....and a great way to raise a little cash by selling those duplicates that are strewn about the house...

Scrawl out a 25 word ad today and mail it to: ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

TRADE: My Sunoco Antique Aouto Series #1 token for your metal tax token. Multiples OK, if tokens are different. Lloyd Andries Jr., Box 624 AT, Witt, IL 62094.

WANTED: ILLINOIS PROVISIONALS. Fine or better: Astoria aluminum, Casey bronze, Ladd bronze, Rossville aluminum, Rushville bronze, Wyoming bronze. M.W. Maret, 2220 Jefferson Avenue, St. Albans, WV 25177.

THANKS AGAIN TO EVERYONE WHO DONATED TIME OR MONEY TO THE AMERICAN TAX TOKEN SOCIETY IN 1983. IT'S YOUR ORGANIZATION AND IT'S ALIVE AND WELL THANKS TO YOU! WE STILL NEED SOME OFFICERS AND WE CAN ALWAYS USE CASH DONATIONS TO HELP KEEP THE ORGANIZATION IN THE BLACK... LET GEORGE VAN TRUMP OR JERRY SCHIMMEL KNOW IF YOU'RE WILLING TO SERVE AS AN OFFICER FOR 1984. THANKS!

PLAY MONEY COINS: Am developing a book on these pieces. Information, samples, history, photos, etc. wanted. All letters answered. Richard Clothier, Route 8, Becket, MA 01223.

ILLINOIS CARDBOARDS, RARE METAL provisionals wanted! Paying \$25 up for anything needed! Rich Hartzog, P.O. Box 4143, Rockford, IL 61110.

LOUISIANA TRADE TOKEN CATALOG: 2,000 listings, indexed, rarity scale & historical info. By Crawford, Farber, & Tylanda. \$19.95 postpaid. Glyn Farber, 1618 15th St., Lake Charles, LA 70601.

WORKING ON DIE ROTATIONS, hole sizes, in state metal issues. Need large quantities. What do you have for sale? Merlin Malehorn, 6837 Murray Lane, Annandale, VA 22003.

NEED 1L PROVISIONAL #46c, 1.0 mm thick. Have large amount of trading material or pay cash. Please write Joe Bidwell, 115 Craig Way NE, Minneapolis, MN 55432.

Remember...
1984 ATTS DUES
ARE NOW PAYABLE

\$4.00 to: ATTS, Box 26523, Lakewood, CO 80226

The Beginner's Page

by Tim Davenport
(ATTS R-232)

Plastic Token Transparency Varieties

There is a great deal of variation in the transparency of plastic sales tax tokens. In fact, there are four distinct levels of transparency which are listed in Chits, Chiselers, and Funny Money and elsewhere. These different transparency levels may be categorized as follows:

OPAQUE (OP): The plastic is particularly dense, so that no light passes through the token when it is held up to a bright light.

TRANSLUCENT (TL): Light passes through the token when it is held up to a bright light, but not enough to allow the writing on the opposite side of the token to be clearly seen.

TRANSPARENT (TP): A great deal of light passes through the token when it is held up to a bright light--so much so that the writing on the opposite side can be clearly seen through the token.

WATERCLEAR TRANSPARENT (WCL): The token allows so much light to pass through it when it is held up to a bright light that it appears to be a piece of colored glass.

While the plastic tokens of some states were made of a single color and transparency of plastic, other states produced a veritable rainbow of color and transparency varieties. For example, some fifteen combinations of color and transparency are listed in Chits for the Missouri five mill plastic token alone.

It is interesting to note that the hardness of the plastic used also varies to some extent, with most of the waterclear transparent tokens being made of a particularly brittle plastic that produces a metallic ringing sound when dropped on a hard surface. Unfortunately, variations in hardness have not been cataloged at this time.

OHIO RECEIPTS FOR SALE

HERE'S A GREAT CHANCE TO EXPAND YOUR COLLECTION! I am selling sets of unseparated pairs of Ohio sales tax receipts issued by the Reserve Litho Co. of Cleveland, Ohio. Included are the 6¢, 9¢, 12¢, 15¢, 30¢, 60¢, \$1.50, \$3.00, and the scarce \$15.00 denominations of the type used from 1953 to 1960. This lot, numbers RE64 to 72 in Chits, Chiselers, and Funny Money lists for \$9.30. Here is your chance to get them for less than a third of that!!!

a set of nine for just \$3.00

RALPH LEISY 616 Westridge Wooster, Ohio 44691

The "Lincoln Park, IL" Provisional Tax Token Mystery

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by Robert Leonard
(ATTS F-21)

Chits, Chiselers, and Funny Money lists a provisional sales tax token from Lincoln Park, IL as IL#38, remarking that it is unverified and may no longer exist. The source for this listing is said to be Lee Hewitt. Emil Di Bella's Sales Tax Tokens, 1961 edition, lists this token under "ILLINOIS (All 1/4 Cent Value. Unless otherwise specified, all cardboard.)... Lincoln Park Blue 1 1/4 x 2". It is this listing which is followed in Chits, save for the conversion to metric dimensions (34 mm should perhaps be 38 mm and 31 mm is evidently an error for 51 mm). Lee F. Hewitt is acknowledged as a contributor to Di Bella's listing and is probably the source of information for this token.

The chief mystery about this token, aside from its having vanished, is that there apparently is and was no such place as Lincoln Park, IL. It is not listed in the census records for 1930 or 1940. It is not in the Illinois section of the July, 1933 Dun & Bradstreet. And it is absent from an exhaustive listing of Illinois place names compiled in 1955.

I have long felt that this token, if it ever appeared, would prove to be from Chicago. Lincoln Park is one of the principal parks of Chicago, containing in 1933 323 acres from North Avenue to Diversey Parkway plus a 453-acre addition north of Diversey. The Lincoln Park System, consisting of Lincoln Park proper and eight smaller parks, was at that time administered by seven commissioners appointed by the governor with the consent of the state senate. (Source: The Chicago Daily News Almanac and Year Book for 1933.) Many neighborhoods in Chicago are named after nearby parks, and the Lincoln Park area was no exception; a Lincoln Park Neighborhood Improvement Association is mentioned in the Chicago Daily News Almanac for 1927 and was probably still in existence six years later, though listings of these associations were dropped from the 1933 edition. My conjecture was that this token had an inscription such as "Lincoln Park Business Men's Association," with no mention of Chicago, and was thus attributed to a mythical Lincoln Park, IL. Lee Hewitt, who apparently reported this token, lived at that time on the north side of Chicago not very far from Lincoln Park and so would have had a good opportunity to obtain a piece from this area.

Recently, though, it came to my attention that there was a city of Lincoln Park in Wayne County, Michigan, which on June 15, 1934 issued \$1 Depression scrip. The Michigan sales tax became effective on June 28, 1933, only three months after the Illinois tax. The original rate was 3%, the same as for Illinois. Very few private issues and no provisional or state issues have been reported from Michigan, but it is possible that Lincoln Park may have copied the idea of cardboard tokens from nearby Illinois, omitting the state name on their token as most of the Illinois issues do. If so, such a piece would naturally be listed by Di Bella with the Illinois issues.

Further research in the neighborhood newspapers of Chicago and in Lincoln Park, Michigan, if it can be done, may eliminate one or the other of these possibilities. But it would be helpful, too, if a specimen of the token in question would turn up somewhere!

"This article was not written as an attempt to create a literary masterpiece but simply because much much too little has been written by too few, and because the author has found that too many things have been forgotten... This article is contributed with the hope that the information and knowledge will be recorded for posterity."

-H.E. Rowold-

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An Introduction to H.E. Rowold's "Sales Tax Tokens" (1956)

It's been nearly 30 years since Herbert Rowold's massive article on Sales Tax Tokens was first published in the now-defunct Numismatic Scrapbook Magazine. Although the rarities and values of particular tokens have risen or fallen since then, Mr. Rowold's article remains an excellent introduction to the field. It deserves to be read once again.

Although "Sales Tax Tokens" was written for average numismatist rather than for the specialist tax token collector, Mr. Rowold's knowledge of the field was so great that even the most advanced specialist will learn something new from this article.



Rowold's 1950
counterstamped
Missouri STT.
A total of 50
were made.

Take half an hour to read Rowold's article carefully. You will find it to be time well spent.

PUBLICATIONS FROM ATTS!

U.S. STATE-ISSUED SALES TAX TOKENS by Jerry F. Schimmel (softcover, 26 pages.) This booklet, now in its second edition, is an essential introduction to the field. All major types of tax tokens issued by 12 state governments are listed, along with estimated values for each in two grades. Profusely illustrated and featuring a new appendix on the history of Missouri tax tokens. \$2.50

BACK ISSUES OF ATTS NEWSLETTER (Edited by Tim Davenport) Established in 1971, ATTS Newsletter is a great source of information about a wide range of tax token topics. Limited supply of older issues.

| | |
|--------------------------------|--------|
| Fifteen different older issues | \$3.75 |
| No. 41 (January-March 1983) | .75 |
| No. 42 (April-June 1983) | .75 |
| No. 43 (July-September 1983) | .75 |
| No. 44 (October-December 1983) | .75 |

ALL PRICES ARE POSTPAID. PROCEEDS GO TO THE ATTS TREASURY AND WILL BE USED TO HELP FINANCE THE PUBLICATION OF FUTURE ISSUES OF ATTS NEWSLETTER.

ATTS EDITORIAL OFFICE P.O. BOX 614 CORVALLIS, OR 97339

Tax Tokens For Sale

STARTER SETS! Here's a chance to start collecting sales tax tokens without spending much.

| | |
|-----------------------|--------|
| 40 diff. state issues | \$8.00 |
| 20 diff. : ate issues | 3.50 |
| 10 diff. IL provs | 5.00 |

LEIGHTON DAIRY LUNCH ORIGINALS! I have one duplicate joined pair of each of the following. These tokens are all "originals" as listed in ATTS Newsletter 44. All are very scarce, R-6 & up.

| | |
|-----------------------|--------|
| CA#29(a) White Imp. | \$4.50 |
| CA#31(a) Green Imp. | 4.50 |
| CA#33(a) Buff Imp. | 4.50 |
| CA#35(a) Orange Imp. | 4.50 |
| CA#38(a) Salmon Roul. | 4.50 |
| CA#40(a) Red Roul. | 4.00 |
| CA#42(a) Blue Roul. | 4.50 |
| CA#44(a) Yellow Roul. | 4.50 |
| CA#46(a) B-Grey Roul. | 4.50 |

STATE-ISSUED SALES TAX TOKENS! Circulated token just 25¢ ea.

AL-1,2,3,4,5,13. AZ-1,2,5.
CO-1,2,3,4,5. IL-1,3.
KS-1,2,3. LA-1,2,3,4.
MS-1,2,6,8. MO-1,2,3,4,5,
5a,6,7,8. NM-1,2,8,10.
OK-1,2,4,5,6, white, gray,
green-gray, reddish-brown
fibers, 14, 16, 19.
UT-1,2,3,4,5,6. WA-1,4,
5,6,7. OTHERS AVAILABLE!

NORTH CAROLINA PAPER COUPONS! I have just one of each type:

| | |
|-----------------------|--------|
| NC#25 McLellan Stores | \$3.00 |
| NC#26 Newberry's | 2.00 |
| NC#32 Southern 5&10¢ | 2.00 |

SEND ME YOUR TAX TOKEN WANT LIST!

PLEASE ADD
50¢ POSTAGE

Tim Davenport

P.O. Box 614 Corvallis, OR 97339

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LIMITED!!!

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Sales Tax Tokens

By HERBERT E. ROWOLD

THE MOST overlooked series in numismatics, if they may be included in numismatics, are the lowly sales tax tokens. This series, a seemingly controversial subject among numismatists, may soon find itself in the same class as the Civil War tokens once were—everybody has been kicking them around for years, but some day in the near future, numismatists will attempt to assemble a complete set, and find it utterly impossible to do so. They were very much disliked in the communities using them and were ridiculed by numismatists, yet, they were placed in the everyday lives of many hundreds of thousands of people, so surely they deserve more respect from numismatists who should do their utmost to preserve every medium of exchange.

There are differences of opinion regarding the status of tax tokens as they concern a numismatist: are they to be considered as MONEY or as a MEDIUM OF EXCHANGE? Personally, I do not consider them as money but I do consider them as a medium of exchange, for, if one does not have the tax tokens, good legal tender coins must be used in their place and in most cases tokens will be received in change. We all are entitled to our own opinions as it concerns their status as a medium of exchange, so I offer two very conflicting reports and will leave it to the reader as to the one he cares to accept. First, about seventeen years ago, an anonymous writer had published in "The Numismatist" under

the heading "Are Tax Tokens Money Legally?" and I quote him: "Money is a most elusive substance when it comes to definition. Tax tokens are not money anymore than any other token, check or card, thousands of varieties of which are in daily use. Tax tokens are not legal tender in quantities of goods, but are demanded in addition to money to complete a purchase. They are receivable by a taxing authority, or by an individual for the account of that authority."

Second, consider the following telegram, dated August 7, 1935, from T. J. Collidge, Acting Secretary of the Treasury, Washington, D.C., to K. L. Ames, Jr., Director of Finance, State of Illinois, Springfield, Illinois, which states: "... the Treasury experts ... have arrived at the conclusion that it would be unlawful for any agency other than the federal government to issue pieces or tokens to make change in connection with its sales taxes."

The telegram just quoted came from the Treasury Dept. following the release by the State of Illinois of several millions of their round 1½ mill tax tokens. The federal government objected that these new tax tokens might be considered as money and conflict with federal currency and, in spite of the fact that Illinois' legal authorities had prepared extensive briefs to prove that tax tokens were NOT money and could not be

Ed. Note: Mr. Rowold prepared this article for the Numismatic Scrapbook Magazine before his death.

classified as such, the federal government refused to permit any agency other than itself to issue tokens. Incidentally, following this refusal by our government to permit the use of such tokens, there was much agitation at that time to have our government issue coins in small denominations, such as a half cent and one mill, to be used to help collect the sales taxes prevalent at that time. As is very obvious, nothing ever was done in that direction. Last, but not least, may I quote a very intelligent numismatist who defines tax tokens as follows: "Tax tokens may be defined as fractional money, specially created by an issuing authority, to enable merchants to make change for sales tax payments in fractional parts of a cent. Chain store operators are particularly interested in using this money, since many small sales under a dollar are made and by the use of sales tax tokens the consumers are permitted to pay exactly the tax due, without any overpayment."

Believing that our government would cause to have minted fractional coins, even to one mill, Mr. Dunham of Chicago, Illinois, during the 1931 Century of Progress Exhibition, had two private issues of one mill pieces struck, as an experiment, and he passed these out quite generously, yet these private experimental pieces are uncommon today.

Tax tokens came into being thru the enactment of sales tax laws in various states and while the general public was first introduced to such sales taxes somewhere around 1915, the basic idea behind such taxes dates much farther back than that date. The first mention of a sales tax was during and following the Civil War but nothing developed from that idea. Shortly after World War I, a vigorous movement was underfoot to create a general sales tax as a substitute for some of the heavy taxes on business and on personal incomes. In 1918, Senator Borah, without success, introduced a bill to tax every sales purchase with payment to be made with stamps. In 1922 another bill was introduced in Congress to pay the soldier's bonus;

a petition bearing 25,000 authentic signatures favoring this bill was submitted, yet this bill was defeated. In 1932, still another sales tax bill was introduced—this time as a general manufacturer's tax, and it, too, was defeated.

In 1933, many states finding themselves in a bad financial condition due to the depression, which not only caused a decrease in revenue from property and personal taxes, and in addition from very great expenditures from unemployment relief, saw the only solution to much needed revenue in the enactment of state sales tax laws.

Ohio has the distinction of being the first state to inaugurate a sales tax but it was not the first state to use sales tax tokens. Ohio used instead, either a tax receipt or a punch-card. The tax receipt (issued in book form) was really a coupon of two parts—a single sheet of paper perforated in the center, with one part being given to the consumer as his receipt for payment of the sales tax and the other half being kept by the vendor as his receipt and his record that the sales tax had been collected. These tax receipts have appeared in a large variety of denominations and a wide assortment of colors and papers upon which they were imprinted. The denominations were as follows: 1c, 2c, 3c, 4c, 5c, 12c, 15c, 30c, 60c, \$1.50, \$3.00, \$3.00, \$15.00, etc. A collector assembling a set of Ohio's would encounter such things as perforations, watermarks, types of paper, rouletting and many other things which a philatelist considers so very important and interesting. The thing which perhaps interests a numismatist most would be the serial numbers and possibly the control numbers.

The punchcards were made of cardboard and all had marginal denomination "boxes" (always summing up to \$1.00) for punching out as purchases were made and all had the regular 3c sales tax stamp pasted on the reverse. The first of these were privately printed, with the vendor's name imprinted in a space provided for it, but in 1936 the state prepared standardized (4"x

2½") grey watermarked cards with a miniature 3c tax stamp imprinted on its reverse and with a space on the obverse for the imprinting of the vendor's name and address. In later years this 3c tax stamp was imprinted on the obverse. The standardized cards were issued in two combinations of face figures at their margin in each case totaling \$1.00. These two standardized cards carried the following denomination boxes: Card "A", 10-10-10-10-10-5-5-5-5-5-5-1-1-1-1-1, totaling \$1.00; Card "B", 10-10-10-10-5-5-5-5-5-2-2-2-2-2-2-2-2-1-1-1-1-1-1-1-1, again totaling \$1.00. These punchcards were used in somewhat this manner, with a 3c tax on a \$1.00 purchase the consumer paid his 3c tax on say a 25c purchase and received a punchcard with two 10s and one 5 punched out but with the card still valid in that particular store until a full dollar purchase value had been used up.

Illinois also has the distinction of being one of the first states to inaugurate a sales tax when in July of 1933 its first 2½% sales tax went into effect and which tax gave birth to the many ¼c private tax tokens which we now call "Provisionals." This tax also resulted in many privately printed punchcards which were used to collect this tax. In 1935 the Illinois Supreme Court held that the sales tax law was unconstitutional, so the law was changed to a Retailers' Occupational Tax at 3% and a 1½ mill round aluminum token was authorized to collect this tax. An interesting thing occurred when the Occupational Tax became effective—for many, many months, merchants refused to collect this tax, however, after a prolonged period of assuming this tax, which became a heavier and heavier burden, large department stores and most other merchants finally posted large signs in their stores which stated as follows: "As of this date (date was inserted) 3% will be added to all quoted prices to cover additional costs of doing business in the State of Illinois." From that day forward sales taxes have been collected on all purchases made in the State of Illinois. As stated, the State had

authorized a 1½ mill round aluminum token which was to be used to collect its 3% Occupational Tax, but, exactly 29 days after they were put into use the U.S. Treasury Department stepped in and prohibited the use of these 1½ mill tokens on the ground that they resembled our Federal money, so, the State of Illinois, preferring to stay in harmony with our federal government, outlawed its round 1½ mill token and changed it into a square one of the same metal and omitted the objectional word "Mills" so it simply read: "Retailers' Occupational Tax-1½."

The word "Mills" has been used several times and it brings up a very interesting word. In our early school years, in arithmetic, we were taught that 10 mills equalled one cent and not having any use for mills we simply forgot about that word. However, on August 8, 1786, the American Congress in presenting all of our coins, passed a law with the following clause: "MILLS, the lowest money of account, of which 1000 shall be equal to the federal dollar, or money unit." Although the mill is the tenth part of a cent, the thousandth part of a dollar and no coin of that denomination ever was minted by the federal government, the word has remained with us ever since. The word is derived from the Latin word "mille" meaning "thousand." Many state, county, and local political subdivisions still compute or levy their taxes in "mills." The lowest denomination coin ever issued by the federal government was the half cent which was equal to five mills. In 1935, Secretary of the Treasury, Morgenthau, asked Congress to authorize the coinage of a one mill coin to take the place of the one mill tokens used by many states to collect their sales tax and while the "midget coin bill" was introduced and considered, no action was taken on it and it fell by the wayside as so many bills do. In many states using tokens with every small purchase it made, salespeople always ask one more question upon completion of every sale: "Do you have the mills?" In most cases the sales-

person would have to explain what the mills were and what their purpose was, yet, many, many people left the store without a clear meaning of what the mills amounted to or what they actually represented.

When Illinois inaugurated its 2% sales tax in 1933 many counties and cities, due to promotion on the part of someone who had tokens to sell, were induced to issue their own tokens to collect this sales tax. Some fifty chambers of commerce, merchant's associations, business men's associations, etc., fell into line, with the result that we have, approximately, eighty private or provisional tokens in many metal, cardboard and paper issues. The State soon outlawed these private tokens and they disappeared in short order. Some of the unsold and redeemed tokens were held by the redeeming agencies for a long time. When World War II came on, with its many drives for essential war materials for the war effort, most of the brass, copper and aluminum tokens, which existed, were turned in and thrown into the melting pot to aid the war effort with the result that many common tokens have become very scarce and some nearly unobtainable.

Other states, evidently having learned that sales tax laws provided an easy way to raise much needed revenue, enacted such laws in their own states and in the years which followed we find many states fulling into step. Interesting among these is Missouri whose first sales tax law was for 1/2 of 1% tax with no tokens to be used and with the merchant absorbing the tax. Then, on August 26, 1934 the law was changed to 1% tax with consumer, or the buying public, to pay this tax and the law reading that tokens had to be used to collect it. With a new sales tax law on its books and with a provision reading that tokens had to be used to collect this new tax and with no tokens on hand to collect it, state officials had to purchase tax tokens of some sort, immediately. After a hurried search for a token which could be produced in quantity, immediately, they found a printer who could produce a round cardboard

token, which closely resembled and was of the exact size of a milk bottle top, at the rate of four million a day. The order was placed and since they so closely resembled a milk bottle top they were called "Milk Tops," a name which has stayed with them ever since.

The first tokens carried a blank reverse and somebody conceived the idea of using this reverse for advertising purposes which, after all, was not a fool idea since it involved only a rubber stamp or a small expense for printing, with the paper or cardboard free, since the cardboard tokens had to be used anyway. More and more business firms followed suit with this idea with the result that most every type of business was advertised on these tokens. The author has seen three which had the name and address of St. Louis houses of prostitution imprinted on the reverses of the Missouri 1 mill milk top tokens. (Seems that at least a 5 mill token might have been used, considering everything.) While the State made threats of arrest for this imprinting of their tokens, evidently nothing could be done to prove who actually was responsible and with their faces red, a new token was authorized to replace the "milk tops" in use. After much mulling around it was decided to keep the round cardboard tokens but reduce it in size. Instead of having a blank reverse, the Legislature decided that the reverse have imprinted upon it, the reason and purpose of its tax, and the purposes for which the money was to be used, so it left no room for further advertising. Incidentally, the author had fifty of the old blank reverse Missouri 1 mill tokens imprinted with his name, address and A.N.A. number which he passed out to his friends at the 1950 A.N.A. convention at Milwaukee and a fellow collector, also from Kansas City, had twenty-five of the old 5 mill tokens imprinted likewise and which were also passed out at that same time.

With not enough revenue rolling in, Missouri passed another law which changed the tax from 1% to

2¢ and with the new law calling for a new token to collect this tax. When this law was being drafted, business still was not booming so the law makers, evidently trying to keep business and money in the State, had written into this law that the new tokens, which were to be used to collect this new 2% sales tax, had to be made of an alloy of 90% Missouri mined zinc. One and five mill tokens of Missouri mined zinc were used until World War II forced out this essential war material. When zinc tokens began to get very scarce and with nothing to replace them, for quite a period of time, the State permitted that the sales tax could, legally, be collected on a bracket system as well as with tokens, it being optional with the vendor and consumer alike.

Still later, with plastics becoming more and more available, Missouri authorized a new plastic token and when these became available in quantity, the State ruled that the bracket system would be illegal and that all sales taxes would have to be collected to the exact amount in mills.

On March 4, 1952 the Missouri Legislature passed a bill which eliminated the sales tax tokens in use for many years. This bill also set up a bracket system for collection of sales taxes. One cent would be charged on sales of 28c to 74c, 2c on 75c to \$1.24, 3c on \$1.25 to \$1.74, and so on.

Thus far, mention has been made of tokens, receipts and punchcards but no mention has been made of the bracket system. For the uninformed, the bracket system means that the sales tax must be collected to the nearest cent, as for example, in a state using the bracket system and having a 2% sales tax, no sales tax is collected on a retail of 24c or less; from 25c to 74c a full one cent is collected but from 74c to \$1.25, 2c is collected and it continues on for higher sales. In many states which use the bracket system many variety stores, with permission from the state, use privately printed paper or cardboard receipt forms of punchboards to aggregate sales. Nearly all

of these variety stores are located in states with a 3% sales tax and these receipt form punchcards appear in three forms: (1) a receipt of 1/3c, giving you three of these 1/3c receipts for each cent paid and these receipts, still on hand, are still valid to be used in that particular store for additional purchases; (2) punchcards with four perforated denomination boxes at their corners, usually reading 10-10-10-5, were used in other stores. On a 10c purchase a full cent was charged and one of these so-called punchcards was issued to the consumer with one of the 10's torn off the corner. The punchcard was still valid to be used to pay the tax on additional purchases made in this same store. (3) others, using the F. W. Woolworth Stores in West Virginia as an example, use a paper "Sales tax memorandum" which reads: "One cent tax has been collected and you are entitled to purchase merchandise not exceeding 50 cents without paying additional tax. Not good after leaving store. Not good in any other store. Not transferable." This "memorandum" simply shows the figures: 5-10-15-20-25-30-35-40-45-50 which was punched out as purchases were made. Besides these a few other forms are in use but whatever their form or whatever denomination boxes they carry, the idea and purpose is the same.

Among the states enacting sales tax laws it is interesting to note the experiences of the State of Washington. This State's first sales tax law at 2% to become effective on May 1, 1935, provided that tokens had to be used beginning with that date and even though aluminum tokens were ordered, these were not available on that effective date, so, the Tax Commission had paper tokens made to be used in their place. Even these paper tokens were not too widely distributed on the "effective" date, so, chambers of commerce in many cities, and with permission from the State, issued paper tokens of their own. These tokens were sold at the rate of 15 cent each and were redeemable by the issuing party. In some of the larger cities, Seattle for example, local merchants issued

cardboard tokens of their own which were uniform in every respect except for the name and address of the merchant issuing them and being redeemable by that issuing party. In Tenino local merchants used a token made of wood veneer which circulated the same as the cardboard token, and, while the cardboard tokens have become quite scarce, the wood veneer, with the exception of about five, are extremely scarce.

Later the tax was changed from 2% to 3% and a fibre token, which was to be manufactured in Washington, was authorized to be used to collect this new sales tax. These fibre tokens which were to be green in color were to be manufactured in two denominations as follows: one token with a holed center was to read "On tax of 14 cents or less" while the other was to have a solid center and was to read "Sales of 5c to 14c - 1 token - Sales of 15c to 29c - 2 tokens." The firm in Seattle which was to make these fibre tokens could not make enough to satisfy the needs of the State and, besides, they did not prove very successful because they could not be stacked nor would they work very satisfactorily in counting machines, so steps were taken to replace them. After a month of confusion it was decided to revalue the old aluminum tokens, so they would be valued at 3 for 1c instead of 5 for 1c. As in other states, when World War II came along it forced out the aluminum tokens and plastic tokens took their places. While the other states found the plastics more than satisfactory, Washington decided, that while they were more satisfactory than the fibre tokens, they did not stand up under wear and were easily destroyed, so, with the ending of World War II aluminum tokens once again replaced the plastic tokens. It is very probable that other states, besides Washington, Missouri and Illinois had problems with their first sales tax tokens but if they did these have not come to the attention of the author.

Before I go on there is one thought that I don't want to overlook, namely, "the State of Washing-

ton decided that plastic tokens did not stand up under wear and were easily destroyed." From my own observations, correspondence, and conversations with persons in the Sales Tax Divisions of the various states, I have learned that the revenue from destroyed or unredeemed tokens is terrific. One State official, in the Sales Tax Division, told me that he would be glad to work for free if the State simply would give him all the money paid out by the public for tokens, either destroyed or taken out of the State and never returned for redemption. This same official told me that a certain street cleaner came in every week to redeem tokens which had been picked up in the gutters or on the curbs in a six block area in Kansas City and that the "pay-off" was never less than \$3.00 and sometimes ran as high as \$10.00. This is very remarkable when one has to consider that many represented only 1 mill (1 10 cent) and the remainder were 5 mills (1/2 cent).

All state officials will readily admit that even though tax tokens have been ordered and delivered by the hundreds of millions, they have always run short and had to order many millions more, yet, when certain tokens were outlawed, due to a change in the tax rate, and an ultimate change in style and design of tokens, only a few paltry thousands of these outlawed tokens were returned for redemption. To quote just one instance, in 1935 the State of Illinois ordered from 35 to 40 million of their 1 1/2 mill tokens and all were sold within four or five months. After about a year of unpopularity, their use practically ceased and a small portion were presented for redemption. As year after year went by with few or no tokens presented for redemption, and with the accounting department showing a debit for unredeemed tokens, an Act of the State Legislature provided that no more redemption of tokens would be made after June 30, 1947, or to be specific, twelve years following their issue. When the date of redemption expired, over 25 million unredeemed tokens were outstanding. What has become of these 25 million tokens.

plus the hundreds of millions of unredeemed tokens from other states is a mystery that in all probabilities, no one will ever be able to answer. Surely, collectors do not possess them.

The State of Michigan is another of the states with a sales tax law on its books, and, while they had no particular problem connected with it, mention of one point is necessary for completeness of this article. It seems that eight varieties of tax coupons or receipts have shown up,



Utah token

and of which the author has three of these varieties, yet, the State of Michigan knows nothing about them. Evidently, all of these are phonies and were manufactured by someone to sell to unsuspecting collectors of this series, and, these eight varieties were listed in the March, 1944 issue of the Numismatic Scrapbook under the title of "Unofficial Issues (not used)." Correspondence with the Department of Revenue, State of Michigan, brought this reply: "... or receipts have never been used. In the 1941 session of the legislature, a proposal for the use of tax stamps was introduced and referred to the taxation committee, but it never reached the floor of the legislature for consideration." This quote definitely proves that the outstanding stamps or receipts are "phonies" and any future listing of sales tax tokens should include them as such.

Another Michigan token which exists, is a private issue by the Grand Rapids Milk Dealer's Association. Checking up on this round, white, 1 mill token, Charles N. Cooley, Grand Rapids, Michigan, offers the following information: "The Grand Rapids Milk Dealer's Association, in order to collect Michi-

gan's 3% sales tax on small purchases, especially milk, passed a referendum on November 15, 1936 to issue tax tokens of a value of one mill. These were made of white cardboard and were 32 mm. in diameter or of a half dollar size, and three were required as tax for one quart of milk. In March of 1937 they were placed in use; the consumer purchased them and tried them out. Due to the fact that they became water soaked or were blown away, the general public became disgusted and ceased to use them. The referendum was revoked within 90 days and no tax tokens have since been used on the sales of milk." The author can only assume that the referendum referred to was a local one, for again I shall quote part of the correspondence which was received in a letter from Michigan's Department of Revenue, dated March 17, 1947: "We have never heard anything in this department about tokens being used by the Grand Rapids Milk Dealer's Association, as any such tokens being used by the Grand Rapids Milk Dealers would be illegal and without statutory authority." A thorough check was made on this token and even though the State considers it an illegal token, the fact that it did circulate for a short time stamps it as legal, it should at all times be included in any future listing of "Authentic Tax Tokens," however, the reader may use his own judgment as to his own consideration of it.

Getting to the tokens themselves they have appeared in many metals and forms. Including the many provisionals, tokens were made of aluminum, brass, copper, zinc, cardboard, fibre, paper, plastic and wood veneer, yes, a couple pairs even exist in GOLD. These two pairs, in gold, were merely presentation sets given to two high officials in the Tax Division of a certain State, evidently in appreciation for contracts given for a very large order of new tokens. Tax tokens were made in the following shapes: round, square and oblong with some of these appearing in the following forms—solid centers and

holed centers, the holed centers having either round, square, cross, star or triangular holes. With the advent of fibres and plastics tax tokens be-



Washington State Token

came very colorful so color deserves particular mention. Today, we find a wide variety of colors and shades; tokens were made in black, brown, blue, gray, green, orange, red, white and yellow, with the reds and greens providing the greatest variety of shades. Then, if the many cardboard and paper provisionals were added, the following colors still must be included, included, namely, buff, cream, manila, peach, pink and purple. Only four tokens can be considered as artistic or beautiful, the 1 mill and 5 mill tokens in copper from Arizona and the 1 mill and 5 mill tokens from New Mexico. Of these the Arizona 5 mill token is really beautiful and outstanding and deserves a place in any collection, regardless whether one collects tokens or not.

As with coins, many errors occurred and many rarities exist. Among the errors, the first was in Illinois' first round aluminum tokens when for some reason the word Retailers' was punctuated Retailer's with the apostrophe between the R and S instead of following the S. The second error occurred when a certain amount of New Mexico's first 5 mill tokens were issued reading: "on the sale of Five Cents" instead of reading: "on the sale of Twenty-five Cents." Next, a very few Colorado 2 mill fibre tokens were found with a cross hole instead of having solid centers. Then, more recently, an Oklahoma 5 mill red cardboard token was found with a solid center when it should have had a holed center. While the Colorado token might easily have been manu-

factured with the idea of creating a rarity, this Oklahoma token definitely is an error, due to the fact that at least one token slipped through the perforating machine without being holed in the center. Anyone could easily place a hole in a solid center but no one could make a solid center after a hole had once been perforated. Since errors in holed centers have just been mentioned, it might be interesting to note that the author has seen any number of solid center tokens which were crudely perforated in order to raise their value from either a 1 mill or 2 mill value to a 5 mill value; i.e., the 1 or 2 mill token always having a solid center and the 5 mill token having a holed center, thus giving the "counterfeiter" a three or four mill advantage through drilling this hole. To me this seems the most petty of all petty larcenies committed. But getting back to errors, the latest error, if this may be called an error, is a Missouri 5 mill plastic token in a steel grey color when it should have been a dark green or olive green. To a degree, this token might be excluded by many, due to the fact that an overheating of the plastics might have been its cause. (This is the deduction of the author who has learned that all plastics must be subjected to heat, however, no one manufacturing plastics will impart the slightest bit of information regarding plastics for fear that they might divulge secret information on plastics.)

At any rate, at least one Missouri 5 mill steel grey plastic token exists and is in the personal collection of the author. The "die" collector can, or at least could at one time, find varieties to his heart's content in tax tokens for he could find center holes punched "off center" in all degrees and with many being double struck at all angles; he could find dies varying with each shipment of tokens and with each new order; he could find the reverses at many degrees off center with the obverses, plus many other factors concerning dies which might intrigue him, but to me, all of this is too insignificant. After all, the manufacturers of tax

tokens were not engravers or mint masters and were not concerned as to how perfect they could make them but rather were much more concerned as to how fast and how profitably they could make them.

Of the rarities which exist most of these will be found in the provisionals although a few can be found in the regular state issues if the errors are included. In the regular state issues, including the errors, in point of rarity I would list both the Missouri 5 mill steel grey plastic and 5 mill solid center as unique; second, I would list the Colorado 2 mill cross hole red fibre; third, would be New Mexico's 5 mill which reads: "on Five Cents" and in fourth place would be the Illinois Retailer's tokens. Along with these very many of the first tokens used in most states have become almost obsolete but instead of calling them rarities, it is the author's opinion that they should be classified as scarce. In the provisionals there are many rarities in the metal, cardboard, paper and wood-veneer tokens but, rather than list them collectively according to their rank in rarity, it is the author's preference to list them, as best as he can, according to their rarity in their respective materials.

In the metal tokens all rare or scarce tokens are in the Illinois provisionals and without the slightest doubt the 1/4c Astoria token heads the list. This little aluminum token was not discovered until 1945, although it was issued in 1935, and when found only eight specimens were available of which three were in extra fine condition and the rest only very good. The author discovered this little token quite by accident in 1945 when he purchased a dozen or more tokens from a party in Rushville, Illinois and found one Astoria in the lot. Through correspondence with a party in Astoria, he gained contact with still another party who had seven of these Astoria tokens and which finally were purchased after much dickering. Since then the author has exhausted every effort to obtain additional Astoria tokens but without success. Two extra fine

tokens are in my own collection of this series and the remainder were disposed of to fellow collectors, none of whom would part with it unless they decided to sell their collection intact. Having made every effort to find additional Astoria tokens, without success, and having studied this series beyond the efforts of anyone else, I rate this Astoria token the rarest, without exception, in the Illinois provisional series. Next, in point of rarity, I would list the Wyoming token with the Lark token giving it a close run for second place; then, following very close behind, and all in proper order according to rarity would be: Virginia, Casey, Witt, Mercer County, Mount Olive, Galva, Herrin, Whiteside Co., Hoopestown, Toulon, Bunker Hill, Arcola and Cambridge. While most of the remainder of the metal Illinois provisionals, seemingly, are extremely hard to find, the author knows that large quantities of many of these are being held by a few speculators of this series and none of these can be considered as rarities or even scarce.

In the cardboard and paper provisionals, again, most of the extreme rarities will be found in the Illinois provisionals although a great many are in the Washington State provisionals. The author, who now owns one of the most complete sets of sales tax tokens in the U.S.A., always has used the only check list available, namely, the one which appeared in the March 1944 issue of the Numismatic Scrapbook Magazine and having made every effort to obtain a single specimen of the Peoria Restaurant Association or a single specimen from the Canton Merchants it would be very natural to have these two to head the list of rarities, however, following much correspondence with collectors of this series, the author finds that not a single collector possesses a specimen of the Peoria Restaurant Association and he therefore considers them as non-existent and they will be excluded from his own listings. On the other hand, while the author was unable to obtain a single specimen of any of the Canton Merchant's

tokens, in cardboard or paper, his correspondence with many collectors shows that at least five different specimens of the eight varieties listed actually exist and are in a collection or two. All five of these should be placed first in point of rarity. Following these are the rare Illinois cardboard tokens listed according to their rarity: Charleston, green; Rushville, red; Mendota; Mommence; Ohio; Beardstown; Tiskwala; Lincoln Park; and the Wyand, blue.

Washington State also has rarities in their cardboard and wood-veneer tokens. Since the author did not make an all-out effort to check these very thoroughly according to their respective rank in rarity, due to the fact that too many collectors from that state might offer a dispute as to their rank, only the extreme rarities will be listed and these in alphabetical order only, with the cardboard tokens listed first and as follows: Centralia, Green, Colfax, Paso-Kenwick and Kirkland. The Seattle merchants' tokens, again in alphabetical order are as follows: Augustine & Kiger; Bartell Drugs; Brewsters Cigars; Freda Gandler; G. F. Hastings; Murrin Markets; Ben F. Paris; Van Duyns Candy. Of the Washington State wood veneer tokens about fourteen varieties are available with the remainder, as shown on the check list, almost unobtainable at this time. The known rarities are again listed in alphabetical order as follows: Campbell & Campbell; Cash Market, both the red and the blue; Drug Shop; Jack Horner; Jiffey Lunch, both the green and the blue; Paramount, red; Thurston County, both the green and the blue; and the White Front Garage, in red.

The remaining rarities might include the many samples or patterns which have fallen into the hands of collectors but the author does not consider these very seriously since they could have easily been made for exploitation. Since no serious restrictions are placed on the number of "samples" which might be submitted, these could have been pro-

duced at will, for exploitation if so desired, so, "Samples and Patterns" will be treated only lightly, however, mention of known samples or patterns will be made. Excluding the two presentation sets in gold, the following samples or patterns are known to be in the hands of collectors: Colorado, two different specimens; Kansas, one specimen; Louisiana, one; Missouri, two types; Utah, three types; and a single type from Washington.

As a closing remark the author suggests that any collector who has gotten a bit stale with his collecting



Colorado Token

of coins should start a collection of sales tax tokens and he will find himself in for something he never dreamed of—he will find himself stymied entirely too soon. He will hope for a complete set but will gladly settle for only a partial set before too long.

This article was not written as an attempt to create a literary masterpiece but simply because much too little has been written by too few, and because the author has found that too many things have been forgotten by too many people, including state officials. Believing that the knowledge on this subject, which was acquired through many, many years of study and research, exceeds that of any living person today, this article is contributed with the hope that the information and knowledge will be recorded for posterity.

With the exception of a few short articles which appeared in the Numismatist and the Numismatic Scrapbook Magazine somewhere between 1935 and 1938, no bibliography was available to the author for reference or consultation but he owes great thanks to many, many persons for the information he obtained from

them for the completeness of this article. He owes very special thanks to the following persons:

Willis J. McKinney, Albany, N.Y., for written permission to use all or part of an article he prepared and had published in the Numismatic Scrapbook Magazine in 1935.

Henry M. Abrahamson, Supervisor, Department of Revenue of the State of Illinois for his untiring efforts to give facts concerning Illinois' many experiences with their first sales tax tokens.

Verne Backaraeh, Office Supervisor, Tax Commission, State of Washington, for his valuable assistance in clarifying matters concerning the State of Washington's first sales tax tokens.

C. A. Elliott, Department of Taxation, State of Ohio, for very much information from him concerning its sales tax and sales tax receipts.

Guy H. Bates, now collector of Revenue, State of Missouri, for unselfish assistance and for very personal attention to seemingly impersonal matters.

In addition, he owes great thanks to many private individuals, the names of whom have been forgotten, and great thanks to the many heads of Departments of Revenue in many States for the most prompt, courteous and thorough replies he received in connection to the many inquiries directed to them.

NUMISMATIC SCRAPBOOK MAGAZINE

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Token Variety Study 2

17

by Lee DeGood
(ATTS R-234)

Tazewell County Provisional (IL#86)

This variety study deals with the Tazewell County, Illinois provisional tokens, listed as IL#86 in Chits, Chiselers, and Funny Money. Three obverse varieties are listed in Chits, as follows:

OBVERSE VARIETY A

Obverse fraction bar 4.0 mm. Bar points to N in COUNTY.

OBVERSE VARIETY B

Obverse fraction bar ____ mm. Bar points between N and T in COUNTY.

OBVERSE VARIETY C

Obverse fraction bar 4.25 mm. Bar points to T in COUNTY.

Additionally, two distinct reverse varieties have been found. These can be distinguished as follows:

REVERSE VARIETY A

Reverse fraction bar is 4.0 mm. Bar points to the left of the C in COMMERCE. The ¢ sign is closer to the fraction bar than to the 4 in $\frac{1}{4}$.

REVERSE VARIETY B

Reverse fraction bar is 3.5 mm. Bar points to the center of the C in COMMERCE. The ¢ sign is closer to the 4 in $\frac{1}{4}$ than to the fraction bar.

Thus, there are a total of six different obverse and reverse combinations for the Tazewell County token. I have seen five of these combinations, but have not seen the other one yet.

OBVERSE DIE VARIETY

| | <u>A</u> | <u>B</u> | <u>C</u> |
|---------------------------|----------------|-----------|-----------|
| REVERSE DIE VARIETY | A/ UNVERIFIED. | VERIFIED. | VERIFIED. |
| | B/ VERIFIED. | VERIFIED. | VERIFIED. |

ATTS Mailbag

Mail Bag.

I think it may be a little early to attribute the Turners piece. (First reported in newsletter 43 and tentatively attributed in newsletter 44. -Ed.) I...got a tip from Ken Hallenbeck that the Turners piece may be from the Turners athletic organization. After some investigation I find that Turners is a very large athletic club. There are branches of the club in the following states: Ohio, Kentucky, Pennsylvania, Michigan, Illinois, Indiana, Missouri, California, and other states. I am quite sure the piece is from the Turners organization also, but which one?

Lee DeGood.
Byron Center, MI

Dear Tim:

...The I.D. Cafe token (first reported in newsletter 42 -Ed.) is still unidentified, but almost certainly not Illinois. I am going to check the Kentucky and Michigan sections of the July, 1933 Dun & Bradstreet next and see if I can run it down. The Vermont and Ottawa tokens rumored to exist in Chits almost certainly did not (Vermont, IL is definite--no Woolworth store there!). These will be subjects of future articles. Eventually I hope to run down all the ephemeral tokens and prepare a definitive check list for Illinois.

Bob Leonard Jr.
Winnetka, IL

(A letter to Jerry Schimmel passed on to ATTS...)

Dear Jerry,

If you're interested in ancient history I can answer a question that stumped you in the July-October 1973 ATTS Newsletter. The shield shaped piece with "TAX PAID / 1911" is a die sinker's sample token. "Am. Ry. S. Co. N.Y." stands for American Railway Supply Co., a manufacturer of medals, checks, badges, etc. located at 24 Park Place, NY in 1892 when it issued a Columbian Exposition piece (not in Eglit). About 1901 it issued an encased cent. I have both of these earlier pieces in my collection. I suspect that the 1911 dated piece is a sample of a dog tax check. It is similar to samples listed in a S.H. Quint's Sons 1925 catalog that I have...

I've seen several collections of dog tax checks in auctions recently and would think that collectors of these checks might enjoy belonging to ATTS. The checks are really tax receipts and are not used to make payment. You put it on your dog's collar after you have paid the annual tax fee.

David Gladfelter
Moorestown, NJ

I supposedly received the chocolate-brown Oklahoma fiber from the person who supposedly received it from the Cunningham sale which it was supposedly in. (See newsletter 41, lot 560. -Ed.) It looks yellow-brown to me. I suppose I will keep looking for the supposedly chocolate-brown fiber. Supposedly yours...

Lee DeGood
Byron Center, MI

Organizational Report

19

American Tax Token Society
Secretary and Treasurer's Report

First Quarter, 1984

CHECKING

Previous Balance \$ 151.70

Credits:

Dues Payments 312.60

Newsletter Sales 53.50

Donations 38.00

Debits:

Newsletter Payment 228.70

Postage--Secretary 2.50

Check Charges 15.98

Presidential Expenses 15.69

Current Balance \$ 292.93

SAVINGS

Previous Balance \$ 926.49

Credit:

Interest Earned 27.86

Current Balance \$ 954.35

CHANGES OF ADDRESS

- F-51 Kenneth Hallenbeck Jr. 619 Nevada Ave. Colorado
Springs, CO 80903
R-83 Edwin Kettenbrink Jr. 3605 Sinclair Ave. Midland, TX
79707
R-276 Max Studley 316 Aliiolani St. Pukalani, Maui, HA
96788

New Members

NEW MEMBERS

- R-338 Darrell Crotty P.O. Box 175 Kegley, WV 24731
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90008
R-340 William Massey 1141 Wagon Wheel Ct. San Dimas, CA
91773
R-341 Jerome Schaeper Jr. 705 Phila St. Covington, KY 41011
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39563
R-345 Robert Clough 2750 Parkridge Shreveport, LA 71108
R-346 Paul Mostrovgelo 140 Hill Ave. Birdsboro, PA 19508
R-347 Christi Clogston P.O. Box 4523 Doloney, CA 90241
R-348 Lee Poleske P.O. Box 871 Seward, AK 99664

Trading Post

I WOULD LIKE TO BUY telephone tokens for my collection and/or correspond with someone else who collects. George H. Koch, 4658A W Virginia, Phoenix, AZ 85035.

WANTED: RHODE ISLAND TOKENS, all types. Describe what you have and price or trade desired. Have thousands of duplicates. S. Bertram Tabor, 50 North St., Cranston, RI 02920.

WANTED: COMMON, SCARCE, OR RARE state sales tax tokens. Trade or buy. Please write. All answered. R. Jones, P.O. Box 148, Greensboro, AL 36744.

SEND IN YOUR AD to ATTS Newsletter and see it printed in the next issue. Best of all, it's free to all ATTS members. Send your 25 word ad to ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

U.S. COINS, WORLD COINS, WORLD CURRENCY--find them all in my free mail bid list. SASE please. Also buying U.S. type coins, world currencies. Please ship or send list for my offer. Thank you. Tom Holifield, P.O. Box 4058, Laurel, MS 39441.

TRADE: MY FULL-DATE BUFFALO and 1943 Steel Cent for any Coal or Trade token listing city and state. L. Andries Jr., P.O. Box 624, Witt, IL 62094.

WANTED: ANYTHING DEPICTING caves, the Alamo, volcanos, polar explorers, or inclined railroads. Also N.Y.S. tokens. Gary Pipher, P.O. Box 217, Johnson City, NY 13790.

WANT TO BUY SCARCE TYPES of tax tokens. Send list to W.W. Trigg, #9 Lakeridge, Russellville, AR 72801.

TRADE OR SELL: Utah, Arizona, Louisiana unsearched lots. Please send your trade list and SASE for my list. Les Beeken, 955 Sun Valley, Cheyenne, WY 82001.

SEND FIVE DOLLARS and receive a Tenino wooden sales tax token, issued in 1935. Very few remaining. Six or seven types left. Multiples okay. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

LOUISIANA TRADE TOKEN CATALOG: 2,000 listings, indexed, rarity scale, etc. \$19.95 postpaid. Louisiana tokens wanted. Will buy or trade sales tax tokens. Glyn V. Farber, 1618 15th St., Lake Charles, LA 70601.

FOR TRADE: HAVE Litchfield, IL; SM#1; AL-1, 7, 10, 12; CO-2, 4; and others. Want transportation, tax, prison, and coal tokens. R. Kelley, 6315 Parkview, Mason, OH 45040.

THIS IS THE LAST NEWSLETTER!

If your 1984 dues aren't paid yet, this will be the last issue of ATTS Newsletter that you will receive. But for only \$4.00, you can keep the newsletter coming your way. Don't miss an issue! Send your 1984 dues check today to

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ATTS NEWSLETTER

JULY - SEPTEMBER 1984 46

Hello again!

Yes, this is ATTS Newsletter. Due to yet another hike in printing costs and a failed experiment with reducing photocopiers the format of the newsletter has been changed for this issue. While postage costs will increase with the new 8½ x 11 format, a substantial amount of money will be saved in the printing process which will provide an overall savings. Also the text should be more readable now and issues a more convenient size for storage in binders. Your comments--positive or negative--on the new format are welcomed.

Fortunately, a large number of ATTS members came through with their 1984 dues checks following the publication of the last issue. The organization should have sufficient funds for the rest of the year without having to dip into our savings account. Our paid membership for 1984 now stands around 140. About 55 people were dropped for non-payment of dues--a large number, but expected since many of these haven't paid dues since 1978. The organization's membership level is safely over the "danger level" of 100, but well under the "safety level" of 200. If every ATTS member would only sign up one new member for 1984...

I'm really happy about the renewed interest in sales tax tokens since ATTS was reactivated last year. A steady stream of high-quality articles have poured in since then. In this issue, in addition to fine articles by Robert Leonard and Lee DeGood, a new series on the Illinois sales tax by Richard Johnson will debut. Next time a great detailed study of Colorado aluminum by Merlin Malehorn will be added. And who knows what else will come in between now and then. From an editorial standpoint, it really is nice to have more good articles than space to print them in. Hopefully, this will prove interesting for you as a reader as well.

Also, many thanks to everyone who has taken the time to write something for the Mailbag. It's always my favorite part of the newsletter. In this issue there are five interesting letters. Let's try for six next time--drop me a line!

Finally, the bad news. Or good news, as the case may be. I would like to end my tenure as ATTS Editor sometime in the fairly near future. Ideally, I'd like to step down after #50 is published. I need a sales tax token enthusiast to turn all this over to. Please let me know if you are interested. I hope to continue with the organization by devoting my time to ATTS publicity. Again, if you would like to become the next Editor of ATTS Newsletter, get in touch and I'll tell you all there is to know! Have a great summer!

Tim Davenport, Editor

Cincinnati's Wheel Cafe

by Robert Leonard
(ATTS F-21)

A new Ohio prepaid tax token has come to light. This token, issued by the Wheel Cafe of Cincinnati, Ohio, was illustrated in Clifford Mishler's column in Numismatic News December 17, 1983 (p. 20). I contacted Mr. Mishler and was able to obtain his specimen in trade. However, this was not the first publication of this token; it is described, but not illustrated, in Gaylor Lipscomb's catalog of Cincinnati tokens published in Coin World November 26, 1980 (p. 128). There are also two other Wheel Cafe tokens listed which make no mention of being tax pre-paid or having a vendor number. These were presumably issued before the sales tax took effect in 1935.

According to Gaylor Lipscomb (in a telephone conversation), the Wheel Cafe was in business from the 19th century until very recently; it closed in 1982. He confirmed that another known issuer of an Ohio prepaid tax token, Doersam's Clock of Columbus, was also a restaurant, so-called because it had a large clock in front. (He also indicated that there are a number of other Doersam's Clock tokens known--the rarity of which should be reduced to about R-7. There may also be a second variety of this token, which is listed in Chits, Chiselers, and Funny Money as OH#PRT1, or a similar token without the "tax pre-paid" inscription. He was not able to describe the second token fully, but promised me he would look for a specimen).

The purpose for which the Wheel Cafe (and Doersam's Clock) tokens were issued is unknown. It was my theory that they served as a "metal punchcard"--that is, a customer paid \$1.03 and received 20 tokens and a Consumer's Receipt for 3 cents. He could then spend the tokens as he pleased, and the tax was "pre-paid" on them. If a customer was accustomed to making a series of small purchases over a long period of time, such as a cup of coffee every morning for a month, this system would be preferable to receiving a punchcard--which would have too many "10's" and which would probably become creased or torn from constant use.

However, Mr. Lipscomb disputed this when I spoke to him. He characterized the token as a "gimmick" or "throw in," stating that they were simply given away as a premium and the "tax pre-paid" was put on so that the customer would not be charged tax when they were used, making them truly free. Perhaps someone who lives in Ohio can investigate this further and determine how they were really used.

Parenthetically, if I understood Mr. Lipscomb correctly he claimed that the punchcards themselves were a gimmick--that stores like Woolworth's paid the tax themselves on the punchcards to get customers to come back. For example, a customer making a dime purchase would receive a punchcard good for another 90¢ tax-free. He or I may be mistaken on this point, however, but it does bear looking into.

(Continued on Page 4)

Wheel Cafe - Continued

There are no other "tax pre-paid" tokens in Mr. Lipscomb's Cincinnati list or in Coin World's 1980-81 listing of West-Central Ohio tokens. However, Mr. Lipscomb thought he recalled a "couple more" from Ohio. No details are available on these at this time.



Numismatic News

OH#PRT3 Wheel Cafe (Cincinnati, Ohio)

Obv. CINCINNATI / WHEEL CAFE / OHIO //

Rev. TAX PRE-PAID / 5¢ / IN TRADE / VENDOR No.
3100115 //

22 mm. Aluminum. No center hole.

Estimated rarity: R-7, Rare, 11 to 15 pieces known.

Off-Metal Kewanee Found

by Robert Leonard

On a visit to Kewanee, Illinois last October I stopped by Conley's Classics, 219 N. Main St., an antique store. There, among a large group of Kewanee provisional sales tax tokens, I picked out a specimen in golden brass instead of the usual red copper.

It was the Kewanee Chamber of Commerce which originated the sales tax token plan in Illinois, and their token was therefore presumably the first sales tax token ever minted. Some patterns might have been struck in brass as well as copper, or perhaps the manufacturer was forced to substitute a few brass planchets for copper so as to complete the order on time. Whatever the reason, it seems probable that the Kewanee Chamber would have put a few brass pieces into circulation with the rest without giving the matter a second thought.

IL#34A Kewanee, IL

Obv. CHAMBER OF COMMERCE / REDEEMABLE / ½¢ /
KEWANEE, ILL. //

Rev. (same)

16 mm. Brass. No center hole.

R-10, Unique, one specimen currently known.

Sales Tax Wars

A History of the Illinois Sales Tax - 1

by Richard M. Johnson
(ATTS F-38)

The first Illinois sales tax was signed into law by Governor Henry Horner on March 17th, 1933. The bill provided for a 3% tax on the sale of goods, but not services, and farmers selling to retail merchants were exempted. The tax, which was to run from April 1st, 1933 to July 1st, 1935, was intended to raise funds for the relief of the unemployed and/or to support the public schools.

A bracket plan for tax collection was initially provided:

| <u>Purchase</u> | <u>Tax</u> |
|-----------------|------------|
| 1 to 32 cents | 1 cent |
| 33 to 65 cents | 2 cents |
| 66¢ to 1 dollar | 3 cents |

There were objections that the tax was unequitable on small purchases, the tax on a ten cent purchase being in effect 10%, and many merchants absorbed the tax on the first 5 to 15 cents. Due to this problem of collecting an accurate tax on small purchases, the state authorized an option known as the "Kewanee system." Under this plan communities could issue $\frac{1}{4}$ ¢ tokens and adopt the revised bracket plan shown below, although there was no requirement that any merchant had to accept the tokens in payment:

| <u>Purchase</u> | <u>Tax</u> |
|-----------------|---------------|
| 1 to 8 cents | 1 token |
| 9 to 17 cents | 2 tokens |
| 18 to 26 cents | 3 tokens |
| 27 to 35 cents | 1 cent |
| 36 to 42 cents | 1¢ & 1 token |
| 43 to 50 cents | 1¢ & 2 tokens |
| 51 to 58 cents | 1¢ & 3 tokens |
| 59 to 67 cents | 2 cents |
| 68 to 76 cents | 2¢ & 1 token |
| 77 to 85 cents | 2¢ & 2 tokens |
| 86 to 92 cents | 2¢ & 3 tokens |
| 93¢ to 1 dollar | 3 cents |

Although the state claimed to have no interest in how the merchants collected this tax several restrictions were in effect. If the merchant absorbed the tax himself he could in no way advertise that he was doing so. If the merchant wished to pass the tax on to the customer then each item had to have both its price and tax clearly and separately marked. As a result, the most common method of tax calculation was to add the tax to the total purchase price at the time of sale.

Despite an initially mixed attitude towards this new tax by the business community, opposition rapidly increased and legal action was taken to challenge the constitutionality of

Sales Tax Wars - Continued

the Illinois sales tax. By March 31st an injunction had been granted to stop the tax. The state, however, announced that if the tax were held to be legal by the Illinois Supreme Court it would be retroactive to April 1st. Therefore, merchants were advised to collect the tax and hold it until a decision was delivered. On May 10th, 1933 the court issued its ruling--the sales tax was found unconstitutional and thus illegal. Merchants either returned the tax collected to their customers or donated it to local civic groups. The various organizations that had issued tokens redeemed them, and Governor Henry Horner plotted...

NEXT TIME: Part 2, "The Governor Strikes Back."

An Addressograph?!?

ATTS member R. Kelley of Mason, Ohio passes along news of the discovery of an interesting piece of sales tax-related memorabilia. Mr. Kelly's find is an aluminum card put out by the state of Ohio called an "Addressograph," apparently a sort of credit card used by the retail vendor whenever Ohio sales tax receipts were purchased.

The card is divided into two parts, the top half being a raised area similar to a credit card with a code number and the dealer's name and address. The top section of Mr. Kelley's card reads "60 10795 29 / SMITH C C / 12 E MAIN ST / SO ZANESVILLE O //" Above this raised area the word "Addressograph" is printed in small letters.

The bottom half of the card features instructions, which are printed directly onto the card in silver with a red background. To the left is the seal of the Department of Taxation of the State of Ohio, to the right are these words:

THIS PLATE MUST BE PRESENTED EACH TIME /
SALES TAX STAMPS ARE PURCHASED. A SUPPLY /
OF STAMPS MUST BE ON HAND AT ALL TIMES. /
STAMPS MUST BE CANCELLED ON EACH AND /
EVERY TAXABLE TRANSACTION. //

Mr. Kelley's card is, of course, unique. Are there any other vendor's Addressograph cards out there? It would seem that there would be, as the legend on the card seems to indicate that all retail businesses were issued and used Addressograph. Further research on this is needed.

Editorial Office

Articles and advertising for ATTS Newsletter is always needed. Send your copy to the ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339. It helps if articles are double-spaced and typewritten, but this is not a must. Thanks.

Token Variety Study 3

Depue, Illinois Provisional (IL#20)

7

by Lee DeGood
(ATTS R-234)

This variety study deals with the brass provisional tokens from Depue, Illinois. The existence of this variety came as quite a surprise to me as there are currently very few Depue tokens known. Logically, one would expect that only a single die would be needed to produce them.

At this time only two obverse varieties are known. All reverses appear to be the same. The obverse varieties can be easily distinguished as follows:

OBVERSE VARIETY ONE

The length of the word DEPUE (measured from the top of the D to the top of the E in a straight line) is 10.5 mm. The two bars in the middle on either side of the diamond are each 2.0 mm long.

OBVERSE VARIETY TWO

The length of the word DEPUE (measured from the top of the D to the top of the E in a straight line) is 12.0 mm. The two bars in the middle on either side of the diamond are each 2.5 mm long.

There has to be a very interesting story behind the Depue token, which I am sure will surface some day. We now know that there were at least two dies made and possibly more--a great deal of work for an allegedly small mintage token. There are two possibilities: either a large number of Depue tokens were made or there was premature die failure.

Both of the tokens I have were made from cracked dies. Die failure can be caused by many different things, such as poor steel used for the dies, poor heat treatment of the dies, planchets too thick or too hard, improper adjustment of the dies, and so on. These problems are all possible but the probability of occurrence would be very low.

A more practical assumption would be that there were a large number of these tokens produced. These may have been destroyed or they may be hiding somewhere. Beware!

"Nuf Said."

AN EDITORIAL COMMENT: It would be interesting to hear from everyone who owns a Depue token to determine the relative scarcity of the two varieties. Mine is a variety one--what about yours? Drop a line to the Editorial Office with a description of your piece(s) and I'll present a summary in a future issue of the newsletter.

Despite the use of two (or more?) dies, the Depue token remains quite scarce. Anyone believing otherwise is welcome to trade me theirs for a Litchfield or Carbondale. Your choice!



A RARE COLLECTION is displayed by Leo Bledsoe, 4021 Overhill. His hobby includes collecting sales tax tokens and other Hannibal memorabilia. (Staff photo by Mary Lou Montgomery)

Bledsoe's tokens take toll on time

By MARY LOU MONTGOMERY
Courier-Post Staff Writer

Sales tax mills were the common means of collecting state sales tax in Missouri for up to three decades, and Leo Bledsoe, a Hannibal postal worker, probably knows more about the tokens than anyone in this area.

He is the only local member of the American Tax Token Society, and has been saving and trading sales tax tokens since he was 13.

"I went to a street carnival that year, and I ran into the daughter of a gypsy fortune teller. She was collecting zinc five-mill tokens, which had a hole in the middle, on a safety pin, and I traded some of mine for some of hers," Bledsoe said.

After the stock market crash of 1929, Bledsoe says there was a great need for tax money to pay for unemployment relief and old age pensions, although taxes were very unpopular. There was a one percent sales tax imposed in the state which raised the needed money, but was difficult for merchants to collect.

"When people work for \$1 per day, they watch their money very closely," Bledsoe says. "In those days there were a lot of dime purchases, calling for the collection of one-tenth of one cent sales tax. There was no federal coin less than one cent, so the state legislature decided to issue mills — worth one-tenth of one cent, Bledsoe said. "It provided a simple way for a merchant to help collect the tax."

"This is the closest the state has ever come to issuing its own money — which is illegal," Bledsoe says, "but the federal government didn't question the practice, because it had enough problems of its own."

Missouri's first mills were actually produced from milk bottle tops. The state needed a large number in a short amount of time, Bledsoe said, so they issued the contract to the bottle top printers. The top was stamped with the denomination, and the back was left blank. This gave way for some politicians and merchants to stamp their name on the back, thereby providing free advertising. The state soon provided for printing on both sides,

to alleviate this defacing of the cardboard mills.

They were reportedly expensive to produce and had a short life, so the milk top mills were soon replaced by zinc tokens. At this time the tax was raised to two percent. The zinc tokens were about the size of a dime, and were issued in two denominations. The one-mill tokens contained the state of Missouri outline and a numeral one, while the five-mill tokens had a hole in the middle to easily distinguish them from the ones. These had a longer life, and were at the time cheap to mass produce.

During World War II, however, zinc became a crucial war material, and the federal government placed a ban on the state's production, Bledsoe says. Between 1945 and 1949 the Department of Revenue office redeemed and destroyed 4,291,028 one mill tokens and 821,141 five mill zinc tokens.

At this time, plastic was used to replace the zinc tokens, and the denominations were tinted red and green. These were in use for 19 years — three times that of the zinc mills and nine times that of the cardboard mills.

During the mid-1950s, there was a sharp drop in the use and issue of sales tax mills. Inflation and public dissatisfaction with the system led to their decline, and in 1961 the legislature abolished the sales tax token.

On July 19, 1961 the mill was replaced by the bracket system of tax collection, Bledsoe says.

He has acquired most of the mills through friends and at sales. "Often times when someone finds out I collect the mills, they will give me some they had put away," he says. He also trades tokens with other members of the national club, and thereby receives tokens from some of the other states which issued their own. He also collects all tokens with any reference to Hannibal, including bus, ice, cigar and radio tokens.

His collection isn't valuable in terms of dollars, but to many people who remember the way of life during this era, the collection is worth a wealth of memories.

Paid Advertisement

MAIL BID SALE OF
SALES TAX TOKENS

The Davenport Collection, Part 1

Hello everyone!

For a variety of reasons, I've decided that the time has come to break up my collection of sales tax tokens. Many nice condition tokens and extremely rare types will be featured. For your convenience, the collection will be broken up into a fairly large number of lots and will be sold in several parts over the next year or so. This will allow every collector a fair chance at some extremely desirable tokens...

Here are the rules:

1. No deposit on bids will be required.
- 2.. No bids will be reduced.
3. No "unlimited" bids will be accepted.
4. All tokens guaranteed genuine and as described. 14 day return priv. applies.
5. MINIMUM BID: \$1.00 per lot or as noted.
6. Ties go to first bidder. Phone bids are fine, but no information on other bids received will be given out.
7. CLOSING DATE: August 20, 1984. 11:00 pm.

If you are on a limited budget, please let me know your limit and your bids will be cut off at that point. Prices realized will be sent to all bidders. Part 2 of this sale will be featured in an ad in ATTS Newsletter 47--look for it!!!

TIM DAVENPORT
P.O. BOX 614
CORVALLIS, OR 97339

Ph.: (503) 753-1445
(7 pm - 11 pm P.D.T.)

SECTION ONE: STATE-ISSUED SALES TAX TOKENS

1. AL aluminum & brass. All AU-Unc. Lot of 5 pieces: AL-1(#1) AL-2(#2), AL-3(#4), AL-3(#5), AL-5(#6). Nice pieces.
2. AL zinc. Lot of 2 pieces: AL-4(#8) in AU with some white splotches and rub lines, AL-5(#9) nice Unc., few lines rev.
3. AL-6(#10) A fairly tough fiber. This one well circulated.
4. AL-6(#11a) XF in off-white fiber. Uncommon color for this.
5. AL-6(#11a&b) Lot of 3; 2 are Unc. Different fiber colors.
6. AL-6(#12) Another fairly tough die variety. Fine cond.
7. AL-7(#14) Lot of 3; 2 are Unc. Different fiber colors! MB\$3.
8. AL-7(#14) PALE BLUE FIBER! Unc. specimen. Rare! MB\$5.
9. AL-7a(#15) Not a very common token. Grey, XF cond.
10. AL-7a(#15) PALE BLUE FIBER! Rare color! XF-AU. MB\$5.
11. AL-8(#16) Two circles, Unc.
12. AL-10(#17) PALE BLUE FIBER (This is the one that is listed in U.S. State Issues--somewhat darker blue than the above) This is a rare and sought-after token. Nice XF. MB \$7.

(Continued on Page 11)

13. AL-9(#18a&b) Lot of 2 pieces. 1 VF, 1 Unc.
14. AL-11(#19) HERE IT IS!!! This is a nice Unc. specimen of the EXTREMELY RARE Alabama 1 Mill fiber in dark blue. This is one of the two rarest tokens of the state-issues series--perhaps rarer than the NM black!!! I picked up this piece from Jerry Schimmel's sale #2, which closed 11-30-82. It was the first piece that I saw for sale in the FIVE YEARS I had been an active collector. How bad did I want it? I bid \$50.05. I think it's worth at least that. We'll put a MB of \$25 on this and see...
15. AL-12(#20) 5 Mill fiber, Unc.
16. AL-13(#21) 5 Mill red plastic, Unc.
17. Arizona coppers. Lot of 3. AZ-1(#1) Unc., scarce AZ-1(#2) in XF, AZ-5(#3) Unc.
18. Lot of 6 different AZ-5(#3) 5 Mill coppers with DIE CRACKS.
19. Arizona aluminums. AZ-2(#4) circ. and AZ-2(#5) Unc.
20. CO square aluminums. CO-1(#7a) and CO-1(#7b), nice AUs.
21. CO fibers, a complete set--CO-3(#10), CO-3(#11), CO-4(#12), CO-4(#13). All nice AU-Unc. pieces. MB\$3.
22. AZ-3(#7) Arizona 1 Mill zinc. Nice AU.
23. AZ brass. Lot of AZ-4(#9) and AZ-6(#10a). Both Unc.
24. IL-2(#3) This is the Error type. Nice AU-Unc.
25. IL-3(#5) Lot of 10 different squares with DIE CRACKS.
26. KS-1a Kansas 1 Mill with no center rays. Scarce! AU.
27. KS-2(#4) Kansas 2 Mill aluminum, nice Unc. with die cracks.
28. Louisiana. Lot of 8, all 4 types with triangle varieties.
29. "MS#2" Called a pattern in Chits this is clearly a white token with gold paint on it. Ex-C.R. Ross. MB\$3.
30. MS-1(#3) Lot of 5, all with different center holes.
31. MS-3(#5) Mississippi white fiber. Scarce. F cond. MB\$2.
32. MS-5(#7) Mississippi r-br. fiber. Rare. Nice Unc. MB\$7.
33. MS-8. Lot of 4 pieces, slightly different colors. MB\$3.
34. Missouri plastics. Lot of 46 different red and green, this includes die varieties and major color types. Some of these are scarce. MB\$7.
35. MO-8a. Very nice circ. MO grey plastic. No warping!
36. NM-5(#10) Very nice AU-Unc. Error type. Scarce! MB\$5.
37. NM6(#11) A real rarity!!! This is the New Mexico white fiber, one of the toughest pieces of the entire state-issues series. A nice AU piece. Way undervalued in the catalogs, as most extreme rarities are... MB\$15.
38. NM-7(#12) THE BIG BOPPER!!! New Mexico, black fiber. The most sought-after and probably the rarest type in the state issues series. An Unc. specimen, this was purchased from Schimmel in 11-82 for a record \$101. With Hard Times, Civil War, Transportation tokens going for prices in the multiple hundreds of dollars, this is probably a good buy for anything less than about \$150. R-9. This, along with the Alabama dark blue, are the stoppers! MB\$80.
39. OK-3(#5) Check/Pensions. Rare type, usually found in really bad condition. This is a nice circ. piece. MB\$5.
40. OK-4(#6) Token/Pensions. Superior condition, AU-Unc.
41. OK-6(#8) Lot of 3 different pieces with DIE CRACKS.
42. OK-7(#9) White Transitional fiber. Another rare one. This is a nice even colored VF. Books are low. MB\$15.
43. OK-8(#10) Grey Transitional fiber. Much more common than the above. Nice XF piece, no stains! MB\$3.

(Continued on Page 12)

SECTION TWO: MICHIGAN COUPONS

All of the following are very scarce Unc. banner-type singles.

- 44. MI#11 Tax on 5¢ blue. R-8. MB \$5.
- 45. MI#12 Tax on 10¢ yellow. Lot of two shades of yellow.
I don't think this has been reported yet... MB \$9.
- 46. MI#13 Tax on 25¢ greyish-white. R-8. MB \$5.
- 47. MI#14 Tax on 50¢ yellow. Poorly centered. R-8. MB \$5.
- 48. MI#15 Tax on \$1.00 rose-pink. R-8. MB \$5.
- 49. MI#16 Tax on \$5.00 grey-green. Even tougher, R-9. MB \$5.

SECTION THREE: CANADIAN SALES TAX COUPONS

Although they aren't listed in Chits, Chiselers, and Funny Money, these were used in Canada as receipts for the Health sales tax. A great opportunity to expand your S.T.T. collection!

- 50. Lot of four panes of four receipts. New Brunswick: 1¢ paid white, 2¢ paid yellow (two styles), 3¢ paid blue. MB \$10.
- 51. Lot of six theatre-type receipts. S.S. Kresge 1¢ paid (strip of three coupons); F.W. Woolworth 1¢ paid (single circulated coupon); Stedman Bros. of Nova Scotia 1¢ paid (strip of two coupons). All fairly similar. MB \$6.
- 52. Lot of two theatre-type receipts. Joined paid of S.S. Kresge 1¢ coupons similar to the above but in French. Probably from Quebec... MB \$3.
- 53. Lot of six receipts. Prince Edward Island: 1¢ paid green on yellow; 2¢ paid red on white (two shades of red--and 1 duplicate); 3¢ paid blue on blue-green (two shades of paper). For the lot... MB \$5.

SECTION FOUR: SALES TAX TOKEN PATTERNS

- 54. Unlisted. Oklahoma pattern 1 mill Consumer Tax Check in BRASS. Small size of 20 mm--probably to distinguish this denomination from the similar 5 mill brass tokens. Grades AU. This token is UNIQUE, R-10!!! MB \$40.
- 55. Unlisted. Oklahoma pattern (?) 5 mills Consumer Tax Check, previously reported as being white metal--now appears to be a white-metal plated brass token. From the C.R. Ross collection. MB \$5.
- 56. Listed in Chits as MO#8. Missouri 1 mill pattern struck in COPPER instead of zinc. Unc. with a couple minor carbon spots. Very nice and very rare! MB \$30.
- 57. Unlisted. This is a specimen of MO-1(#17) which was imprinted on the back: "WHY / WE PAY / SALES TAX / 1. For Aid of Public and State / Schools. / 2. For Old Age Pensions / 3. For Relief Purposes. / 4. To Help Care for the Insane Poor. /" Apparently a forerunner to the smaller cardboards! A fascinating transitional piece. Unique, R-10. No telling what this will bring... MB \$40.

THE NUCLEAR BID

- 58. Here's a chance to press the button and nuke the entire auction. \$1800 buys ALL THE ABOVE LOTS plus the rest of my collection. Phone me for details... (END OF LISTING)

Mailbag 46

Slides & Shows

13

Dear Tim--

After enjoying the last issue of ATTS Newsletter, a couple of questions occurred to me.

The first relates to the subject of ATTS membership which I believe you aptly suggested in an earlier issue needed to be increased by the addition of new members. Our numismatic specialty is not well known and receives little publicity even within the broader fraternity. Yet where else are we to find a more likely group of prospects? One's always looking for new challenges... Why don't we have a slide presentation which can be used at local coin club meetings? This presentation could give some history on tax tokens, explain types, and generally extoll tax token collecting. Some of us are incapable of providing a knowledgeable, well organized, and interesting TT talk without the support of slides and a guide. Might there not be someone who would volunteer to prepare such a presentation, providing ATTS budgets a subsidy for the expense? I have a carosel projector and know of several coin clubs where they'd be happy to have a program volunteer. Might there not be others in the same boat as myself?

The second question has to do with a potential "gathering of our clan," either on a formal or informal basis. Were I still living in Illinois, I'm sure I'd have no trouble finding other TT collectors nearby to get together with. Unfortunately, I now live in New York state...and none are very close. Thus it will take, I suspect, a convention of the full fraternity (i.e. ANA) to afford me the opportunity I seek... I wonder if there would be enough of us as well as a constructive purpose for trying to get together?

Jerry Finch
Ovid, NY

"Copper" Brass & OK Fibers

Dear Tim,

...A brief note on the "copper" tokens of well known brass types. These could be fire damaged or treated. As a sometimes metal smith I have often seen the copper rise to the surface on a piece of hot brass. Now I am not talking about molten brass but solid and at a pretty darn low temperature. All such pieces should be measured for specific gravity.

On the Oklahoma tokens, I still think the correct line up of the fibers should be OK-9 white, OK-10 grey, the scarce tan that you listed, and OK-11 brown. This would fit the Di Bella list. The chocolate brown, if it exists, is probably either a damaged token, an error,...or a pattern.

Richard Johnson
Carbondale, IL

Good Ideas

Tim & George,

Glad to see the newsletter again!

...I have been thinking about ways to improve ATTS lately, so here's a few suggestions:

1. It seems the biggest problem I have collecting sales tax tokens is their availability. Aside from Jerry Schimmel's auctions and your ads in the newsletter, I have had little luck obtaining S.T.T.s. How about:

- a. a semi-annual or possibly more frequent S.T.T. auction sponsored by the members of A.T.T.S. This could be handled through the newsletter or by separate mailings to all members. I know I have many duplicates but never see any want ads for my tokens... I would be willing to help with such an auction.
- b. another way to make tokens more available may be to publish the want lists for S.T.T.s ONLY of any member who wishes... Tokens for trade also might possibly be listed. I realize that the Trading Post section of the newsletter already offers this opportunity, but the ads are usually less than half S.T.T. oriented.

2. My other problem is obtaining a copy of Chits, Chiselers, and Funny Money at a reasonable price. Since this book is out of print it has become a collectors item in itself. I don't know if this is a common problem but perhaps it's time for a reprint or revised edition if changes warrant.

Jay A. Harris
Painesville, OH

Rowold Notes

Dear Tim,

I have just read the interesting Numismatic Scrapbook article by Herbert Rowold (1956) and wish to make a few comments. Obviously, a lot has happened since 1956, and Pfefferkorn and Schimmel do list some pieces Rowold claims don't exist. I refer specifically to the Peoria, IL Restaurant Association pieces, which Rowold considers "non-existent." I have four of them, the 1/2¢ green and orange, the 1/3¢ single, and an attached pair.

More importantly, however, he refers to the rarity of the Lincoln Park piece, the subject of an article by Mr. Leonard in the same issue. This leads me to believe it does, in fact, exist somewhere. Rowold also mentions the blue Wyandot, also presently unverified, so it should also exist.

I believe I now have the finest collection of IL 1/4¢ sales tax, with my collection missing only the Randolph #75 and Sparta #84--plus the unverifieds--in the "official" issues. I'm still missing several of the "private" issues, but do have 6 of the Canton pieces (Rowold mentioned 5). I also have four unlisted private issues and will have to take pictures and write up an article on them for ATTS.

Rich Hartzog
Rockford, IL

Osborne Made AL Fiber

Dear Tim,

Is it known who the manufacturers were of the state-issued sales tax tokens?

I had assumed that Osborne Coinage Co. of Cincinnati, which manufactured the fiber OPA ration tokens during World War II, made most if not all of the fiber state-issued STTs. This is confirmed by my discovery of a specimen of the token listed as AL-9(#18) (1 mill Alabama grey fiber) in...an Osborne sample book used in 1947 and 1948.

The sample book also contained a specimen of OK-1(#3) (1 mill Oklahoma aluminum "Check"). I would conclude that this variety and others like it, including similar brass varieties, are also Osborne products.

David Gladfelter
Moorestown, NJ

EDITOR'S NOTE: According to Schimmel & Pfefferkorn's full-length tax token catalog, Chits, Chiselers, and Funny Money, Osborne Register Co. of Cincinnati produced all of the Alabama metal sales tax tokens. The book adds that "similarity of engraving tends to support the contention that at least the early fibre tokens were manufactured by the same company..." (page 8). As one of the later fiber issues, the fact that AL-9(#18) was an Osborn product would support the theory that all Alabama fibers were made by that particular company. -Ed.

Organizational Report

American Tax Token Society
Secretary and Treasurer's Report

Second Quarter, 1984

CHECKING

| | |
|--------------------------|-----------|
| Previous Balance | \$ 292.93 |
| <u>Credits:</u> | |
| Dues Payments | 192.00 |
| Newsletter Sales | 8.25 |
| Donations (THANK YOU!!!) | 49.00 |
| <u>Debits:</u> | |
| Newsletter Payments | 211.71 |
| Check Charges | 7.47 |
| Current Balance | \$ 323.00 |

SAVINGS

| | |
|-------------------------|-----------|
| Previous Balance | \$ 954.35 |
| <u>Credit:</u> Interest | 14.32 |
| Current Balance | \$ 968.67 |

TRADING POST

ILLINOIS CARDBOARD Sales Tax tokens wanted. Buy at top prices or trade for rare Illinois Trade tokens. Robert Leonard, 1065 Spruce Street, Winnetka, IL 60093.

TRADE: MY reproduction copy of WWII German surrender document for your token of any--any type. I pay premium prices for any token from Witt, IL or Montgomery County, IL. Lloyd Andries, Jr., P.O. Box 624, Witt, IL 62094.

YOUR AD is needed for the next issue of ATTS Newsletter. 25 words are yours for FREE. One of the greatest bargains in America! Send yours to: ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

FOR TRADE: Sales Tax, Transportation, Parking tokens, Dog Tags. Need same for collections. Joseph Studebaker, Jr., 2614 Legare St., Beaufort, SC 29902.

FOR TRADE: Have different types of tokens to trade for: Sales Tax, Transportation, Race Track Admission tokens & lapel pins, and Prison tokens. R. Kelley, 6315 Parkview, Mason, OH 45040.

WOULD APPRECIATE HEARING from any ATTS member who is a licensed "ham" radio operator. Max Studley, 73 N. Kihei Road #303, Kihei, HA 96753.

LOUISIANA TRADE TOKEN CATALOG: 2,000 listings, indexed, rarity scale, etc. \$19.95 postpaid. LA, TX, AR, & MS tokens wanted. Will buy or trade for Tax tokens. Glyn V. Farber, 1618 15th St., Lake Charles, LA 70601.

TAX TOKEN MAIL BID SALE: See pages 7-10 in this issue. Sale closes August 15th. Many rarities available! Tim Davenport.

WANTED TO BUY: Any quantity of UT-4(#10)--Utah dark green one mill plastic. Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003.

A BUDDY, "Norman Eckler, c/o Port Royal Auto Supply, Port Royal, SC 29935," has picked up about 3000 mixed Sales Tax Tokens, heavy in Alabamas, and will sell or swap for Trade tokens. (Joe Studebaker)

TAX TOKEN REFERENCE still available. U.S. State-Issued Sales Tax Tokens by Jerry Schimmel. Illustrated 26 page Second Edition--Just \$2.50 postpaid, 3 copies \$6.50. ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

Paid For Life!

Life Membership in the American Tax Token Society is a good way to avoid the bother of annual dues billings--and it helps to support the organization! Life Membership can be had for only \$80--twenty years worth of dues. Write Sec. George Van Trump, Jr. for more information: P.O. Box 26523, Lakewood, CO 80226.

ATTS NEWSLETTER

OCTOBER-DECEMBER 1984 47

Happy Autumn!

It happened again... Another year has whizzed by. It's hard to believe... Instead of concentrating so much on space shuttles and nuclear weapons, this country should get to work building a machine that could insert about 150 extra days into a year. That would be nice...

Yes, it's that time again. 1985 dues are due and payable to our faithful Secretary-Treasurer, George Van Trump, Jr. George's address is P.O. Box 26523, Lakewood, CO 80226, in case anyone forgot.

The ATTS Board of Directors has determined that 1985 dues be set at \$5--a one dollar increase over 1983 and 1984. The increase will put ATTS on more secure financial ground and will enable us to regularly publish 14-16 page issues. Other exo-numist groups seem to be in a similar position--TAMS dues will increase 33% to \$10 next year and CWTS will likewise cost more.

Here's the good news:

| | |
|------|----------|
| 1971 | 48 pages |
| 1972 | 52 pages |
| 1973 | 30 pages |
| 1974 | 36 pages |
| 1975 | 40 pages |
| 1976 | 24 pages |
| 1977 | 26 pages |
| 1978 | 36 pages |
| 1983 | 48 pages |
| 1984 | 52 pages |

As you can see from the above chart, ATTS Newsletter contained more pages in 1984 than any previous year (except for 1972, which also saw 52 pages published). I feel sure that even more will be published in 1985...

This issue features articles by two ATTS members who have never written for the newsletter before. Life Member Merlin Malehorn presents a very fine detailed article on the Colorado round aluminum STTs, while Ed Kettenbrink shows us several previously unreported Ohio punchcards in his collection. Hopefully, we will hear more from these two collectors in the future...

Of course there are also outstanding articles by Richard Johnson and Lee DeGood as well. And even a small article by me...

Tim Davenport, Editor

More Ohio Card Finds

by E.C. Kettenbrink, Jr.
(ATTS R-83)

I am pleased to be able to report three previously unreported Ohio private sales tax punchcards. All three are used, although one is not dated. They are as follows:

| | | | | | | | | | | | | |
|---|---|---|------------------------------|---|---|-----------------------|---|---|---|--------|---|---|
| Date Issued _____ | | | | | | | | | | | | |
| ONE DOLLAR | | | | | | N ^o 228026 | | | | | | |
| NOT TRANSFERABLE | | | | | | | | | | | | |
| \$1.00 | | | MERCHANDISE PREPAID TAX CARD | | | | | | | \$1.00 | | |
| (Good only in store(s) operated by this Vendor) | | | | | | | | | | | | |
| THE ISALY DAIRY CO. | | | | | | | | | | | | |
| OHIO | | | | | | | | | | | | |
| GOOD ANY TIME AT ANY ISALY DAIRY CO. STORE | | | | | | | | | | | | |
| Chain Store Permit No. 25 | | | | | | Permit No. 10000 | | | | | | |
| "OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERE TO." (On reverse side of this card.) (See Regulations on back) | | | | | | | | | | | | |
| 1 | 1 | 1 | 1 | 1 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 |

OH#PC24 The Isaly Dairy Co., Ohio R-9

This card was good for use at any Isaly Dairy Co. store throughout the state and therefore does not carry a town designation. The card has been partially used, but is not dated. This item is printed in black ink on white card stock. I obtained several similar cards in the same lot. The high serial number (No. 228026) indicates that quite a few cards were used by this firm.

The other two new cards were used at specific business locations in the towns of Burgoon and Urbana. I don't think that other cards from either town have been reported.

| | |
|---|--|
| Date Issued: | FEB 13 1936 |
| No. | 2416 |
| ONE DOLLAR | |
| NOT TRANSFERABLE | |
| \$1.00 | MERCHANDISE PREPAID TAX CARD \$1.00 (Good only in store(s) operated by this Vendor) |
| A. W. LEWMAN | |
| CLOVER FARM | |
| BURGOON, OHIO | |
| License No. 7200062 | Permit No. 4203 |
| "OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALES OF \$1.00 WORTH OF MERCHANDISE, AS EVIDENCED BY THE THREE-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card) | |
| (See regulations on back) | |

OH#PC25 A.W. Lewman, Burgoon, OH R-9

This card is printed in black ink on light colored manilla
(Continued on Page 3)

card stock and is particularly nice as it still has the vendor's stub attached. The illustrated Lewman card is one of four that came from the same lot as the Isaly cards. The four Lewman cards have both Chits number CL13 (Hubbard # C15) and Chits number RE4 (Hubbard # R7) receipts attached to the reverse side.

Please note the late date of usage (Feb. 13, 1936) on the illustrated card. According to Chits, Chiselers, and Funny Money (page 128) the private punchcards were used in Ohio until January, 1936. The relatively low serial number (No. 2416) on this late usage card suggests that probably not too many of the Lewman cards were issued.

| | | | | | | | | | | | | | | | | | | | | | |
|---|------------------------------|------------------|--------|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DATE ISSUED: 9-9-35 | | No. 310 | | | | | | | | | | | | | | | | | | | |
| ONE DOLLAR | | NOT TRANSFERABLE | | | | | | | | | | | | | | | | | | | |
| \$1.00 | MERCHANDISE PREPAID TAX CARD | | \$1.00 | | | | | | | | | | | | | | | | | | |
| (Good only in store(s) operated by this Vendor) | | | | | | | | | | | | | | | | | | | | | |
| DORSEY'S GROCERY | | | | | | | | | | | | | | | | | | | | | |
| 907 N. MAIN ST. URBANA, OHIO | | | | | | | | | | | | | | | | | | | | | |
| LICENSE No. 1100348 | | PERMIT No. 12163 | | | | | | | | | | | | | | | | | | | |
| "OHIO RETAIL SALES TAX HAS BEEN COLLECTED UPON THE SALE OF \$1.00 WORTH OF MERCHANDISE AS EVIDENCED BY 3-CENT PREPAID TAX RECEIPT AFFIXED HERETO." (On reverse side of this card.) | | | | | | | | | | | | | | | | | | | | | |
| (See regulations on back) | | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <tr> <td>0</td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>1</td><td>1</td><td>5</td><td>5</td><td>5</td><td>5</td><td>5</td><td>5</td> </tr> </table> | | | | 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 |
| 0 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | | | | |

OH#PC26 Dorsey's Grocery, Urbana, OH R-10

This card is also printed in black ink on white card stock and it came from a different source than the other two illustrated cards. Only a single specimen has come my way and it is well used--actually a little "dog-eared" on the corners. Note the low serial number (No. 310). I suspect this card is quite scarce, perhaps even unique.

For the record, the Isaly and Lewman cards came out of the state revenue stamp collection of the late Dick Green of Salt Lake City, Utah. Dick was a pioneer collector and cataloger of state revenue stamps (not tokens), and this portion of his collection was formed mainly during the 1930's and 1940's. Green's collection was quite "heavy" in the paper receipts, but contained few of the private or state-issued punchcards. Apparently, the punchcards were not that readily available even in the early days of Ohio collecting.

The Dorsey's Grocery card was recognized and purchased by me out of a part-time stamp dealer's junk box in 1982 for 25¢. This, I think, proves that new discoveries in the sales tax area can still be made today for little cash outlay!

DO YOU HAVE UNREPORTED SALES TAX TOKENS OR RELATED MATERIAL IN YOUR COLLECTION? IF SO, DROP A LINE TO YOUR EDITOR SO THAT THEY CAN BE REPORTED IN A FUTURE ISSUE OF ATTS NEWSLETTER. WRITE TO: TIM DAVENPORT, ATTS NEWSLETTER EDITORIAL OFFICE, P.O. BOX 614, CORVALLIS, OR 97339.

A Table of CO-2 Varieties

by Merlin K. Malehorn
(ATTS R-279)

INTRODUCTION:

A total of 104 Colorado round aluminum tax tokens, identified as CO-2 in U.S. State-Issued Sales Tax Tokens (CO#8 & 9 in Chits) were examined in an attempt to further define their characteristics. A 12x magnifier, .1 mm scale, 1° protractor, and straightedge were the principle tools used. A Table of Varieties follows below as a summary of this analysis.

This Table of Varieties is not provided as the "last word," because I know there's likely to be additional data. Some of the varieties in the Table are based on samples which are too small to be of great statistical confidence. Better measuring instruments would make me more confident about the rotation angles as well. Nonetheless, these varieties are described so that others who are interested may build additional corporate knowledge.

For purposes of communication, I suggest these varieties be identified by adding a "-1", "-2", etc. to the Chits catalog number. If one wanted to do so, one could also add a further number for the various rotation angles. I am using the "-1" nomenclature to keep the tokens straight in my collection, and have added it to the Table for the convenience of anyone who wants to use it.

SOME DEFINITIONS:

- * Chits uses the term "circles," which seems to mean the raised metal rings around the center. However, the portions which are depressed are also circles and have some bearing on varieties. I have characterized the raised circles as ridges and the depressed circles as gullies.
- * The previous square CO aluminum tokens (CO-1(#7)) were struck as medals. Therefore, I assumed medal strike in looking at die rotations. With regard to rotation of the Greek cross in the center, I arbitrarily defined all rotation as being counter-clockwise. No cross rotation means the cross stands with its legs horizontal and vertical.
- * The center flange is the residual metal left after the cross was punched out. In some tokens it is depressed to the level of the gullies, while in others it is raised to the height of the ridges.

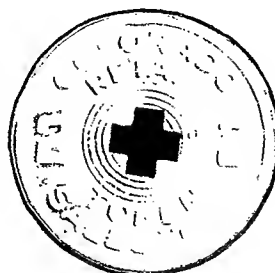
SOME OBSERVATIONS:

- * I did not measure the height of the legend, but suspect it needs to be looked at. My CO-2(#9a)-4 is suspect as

(Continued on Page 5)

being different. I measured the distance of the ridge from legend from the base of E in RETAIL to the outside edge of the outer ridge.

- * I did not find any reliable measurements to confirm CO#9b as having thick rings on one side and thin on the other. I found tokens with a thick outer ring (see #9a-2), but it is on both faces and therefore a #9a. I classified my #9b-1 as such on the basis that the distance from the legend and the outside diameter of the outer ridge is different on the two faces.
- * #9a-4 is interesting. The number of ridges and outside diameter are rather different. There is no evidence from which one could infer a filled outer ring in the die. There is enough residual flange material in the center, with the Greek cross being off center a little, to be confident there is no very small circle remaining in the interior.
- * It's hard to make much in the way of cross measurements because the punches didn't leave clean edges. That's why two leg depths and one width don't always equal the width of the cross in the Table. However, the cross in #9b-1 appears consistently larger. I have another token which has a cross width of 6.8 mm in both directions with no appearance of tampering with the metal.
- * Off center measurements of the cross don't add much in the way of useful data.
- * #9a-1 and #9a-2 were identified because I discovered die faults. However, the die faults did not cause the classification, they just allowed me to find the group. In addition, #8 has a die fault which did not cause the variety to be identified but which shows up in nearly all my #8 tokens.
- * Given my definition of cross rotation as counter-clockwise, one might assume for #9a-1 that the 50° rotation is really a missing 40° and the 70° a missing 20°. However, I used the face with the die fault to govern the measurement.
- * #9a-1 is also consistently off center by .2 mm.



The CO-2 Table

| | | | | | | |
|-------------------------------|--------------------------------|--------------------------------|---------------------------|---------|-----------------------|----------------------------|
| <u>Chits</u> number | 8 | 9a | 9a | 9a | 9a | 9b |
| Malehorn variety | -1 | -1 | -2 | -3 | -4 | -1 |
| Ridge from Legend (mm) | touches | .1 | .3 | .1 | .3 | .4 side 1 .2 side 2 |
| No. of Ridges | 5 | 5 | 5 | 5 | 4 | 5 |
| Width of Ridges (mm) | .3 | .3 not uniform | .4 outer .3 - .4 inner | .3 | .3 | .5 |
| Outside Diam. of Ridges (mm) | 11.2 | 10.9 | 10.5 | 10.8-.9 | 10.2 | 10.5 side 1 10.6 side 2 |
| No. of Gullies | 4 | 4 | 5 | 5 | 4 | 5 |
| Width of Gullies (mm) | .3 | .2 not uniform | .2 - .3 not uniform | .3 | .2 | .1 |
| Height of Center Flange | gully | gully | ridge | ridge | ridge | ridge |
| Die Rotation ° | 90 CCW | 90 CCW | 90 CW | 90 CCW | 90 CW | 90 CW |
| Cross Width | 6.2 | 6.1 | 6.1 | 6.1 | 6.2 | 6.3 |
| Cross Leg Thickness (mm) | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.8 |
| Cross Rotation | CCW | CCW | None | CCW | CCW | None |
| Cross Rotation (Degrees) | 1 6 10 13 18 23 37 41 | 0 5 15 25 35 45 50 70 | None | 15 | 0 5 10 15 30 35 | None |
| Notes (below) | * | ** | *** | -- | -- | -- |
| Sample Size for these Figures | 21 | 30 | 14 | 5 | 20 | 10 |

* Die fault .6 x .3 mm over SA in SALES both sides (a spot).

** Metal trace in left 2 on one side. Faces OC .2 mm.

*** Circular arc die fault from left 2 through TAX on one side.

The Governor Strikes Back

A History of the Illinois Sales Tax - 2

by Richard M. Johnson
(ATTS F-38)

Although the Illinois Supreme Court had ruled the first Illinois sales tax unconstitutional, their objections to it were of a technical nature. Governor Horner lost little time in re-framing his original sales tax bill to meet these objections. He realized that any renewed sales tax would be immediately challenged in the courts.

The Governor decided, perhaps with a touch of vengeance, that a new state Supreme Court was in order. \$50,000 of party campaign funds were spent in each of three districts in an effort to elect new Supreme Court judges. Local "bosses" were informed that the number of patronage jobs available to them would depend entirely upon the outcome of the judicial elections in their areas. The results seem to have been something of a landslide in both the Circuit and Supreme Court elections.

Faced with a June 30th deadline, the tax was reduced from 3% to 2% to help ease the bill through the legislature. Another seemingly innocent alteration of the bill provided for shifting its revenue from relief to personal property tax abatement. This was to later have serious consequences.

To further insure the bill's passage, Governor Horner informed the members of his party that those voting against it would find their renomination and, if need be, their re-election opposed. Stories also circulated at the time that certain objecting Senators traded their votes for the scraping of a plan to form an Illinois Racing Commission.

The sales tax bill barely passed in the Senate. The vote, 26 to 17, was the minimum required for passage. After dragging through the House and surviving several attempts to amend it out of existence, the bill squeaked through 77 to 74. This was once again the minimum number of votes needed to pass the measure. The Governor lost little time signing the bill on June 28th--and he had none to lose, for the sales tax went into effect July 1st, 1933.

Governor Horner's supposition proved correct, the second sales tax bill was quickly challenged in the courts. On August 12, 1933, a circuit court ruled in favor of the state. The case was immediately appealed to the Illinois Supreme Court. However, this time everything was running smoothly for Henry Horner. On December 22nd the Supreme Court upheld the lower court's decision. Five days later the Governor formally shifted the tax money from relief to personal property tax abatement. For the first time in 115 years there was no personal property tax in Illinois.

Henry Horner was very proud of his elimination of the personal property tax and he desired to see his program continue.

(Continued on Page 8)

Gov. Strikes Back - Cont.

In July of 1934 Horner said that the sales tax "should be continued and made permanent by further legislation." He was enough of a realist, however, to wait until after the November election to attempt it. All efforts at organized resistance failed miserably and an indefinite extension of the sales tax was passed in late November.

Some months prior to the November election a controversy arose involving the distribution of relief money. As a result the legislature cut off appropriations for relief until certain "abuses" were corrected. The Commission replied that there were no irregularities in its operation and that the charges were simply the result of partisan politics. They also warned that the money on hand, even with matching federal funds, would support the state's relief needs for only a few months.

In December, 1934, the Governor once again allocated sales tax revenues to personal property tax abatement. With this source of funding no longer available and no appropriation, the Relief Commission was clearly faced with disaster. At the start of April, with less than one month of operating funds left at the Commission, Governor Horner started his push for an emergency bill to raise the sales tax from 2% to 3%--an increase which he had promised not to seek only 6 months before.

Despite four failures, the Governor persisted in his determination to have the tax increase passed as emergency legislation. As an emergency bill it required a two-thirds vote to pass, but would then take effect immediately. By early May relief funds had run out in 90 of the 102 Illinois counties and it had become clear that Washington would not come to the state's rescue. Still the legislature balked.

On May 22, 1935, the sales tax increase finally passed--not as an emergency bill, but as a regular piece of legislation effective July 1st. Henry Horner had finally pushed too far.

NEST TIME: Part 3, "The Illinois Sales Tax Tokens."

Editorial Information

Articles and advertising for ATTS Newsletter is always needed. Send your copy to the ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339. It helps if articles are typewritten and double-spaced, but this isn't a must. Thanks.

Advertising rates will remain unchanged for 1985:

| | |
|-------------------|---------|
| Full Page..... | \$14.00 |
| Half Page..... | 7.50 |
| Trading Post..... | FREE |

Ads should be paid in advance of publication.

Values of State-Made Keys

by Tim Davenport
(ATTS R-232)

It's very unfortunate that only one sales tax token guide remains in print, Jerry Schimmel's U.S. State-Issued Sales Tax Tokens (Second Edition). It's a good booklet for beginners, but does have several real drawbacks for the serious collector of sales tax tokens. First, it is very limited in content--only tokens issued by state governments are listed. Patterns, private issues, provisionals, anti-sales tax material, Ohio receipts and punchcards--in short, the bulk of collectable material, is not listed. Only the long out-of-print Chits, Chiselers, and Funny Money lists these pieces.

Secondly, Schimmel's short booklet does not contain much detail. Background information and variety studies are not included--only a listing of basic types. Once again, this is fine for the beginner but a serious handicap for the advanced collector. One must make do with the variety lists which periodically appear in ATTS Newsletter or obtain an expensive used copy of Chits--if one can be found.

Finally, the booklet (and Chits itself, for that matter) systemically undervalues scarce and rare types of state-issued sales tax tokens. Prices listed for these pieces have very little to do with actual values. In an attempt to help overcome this problem, I present the following price data. Hopefully, it will be incorporated into future catalogs, as they are published.

Price data was obtained from bids submitted in the aborted "Davenport Mail Bid Sale," which appeared in ATTS Newsletter 46. About 15 bidders took part, several of which did not submit bids as the collection was sold as a lot. All bids have been averaged, this number rounded to the nearest 5¢. The catalog value from the Schimmel booklet, total number of bids submitted for the piece, and rounded high bid are also listed.

| TOKEN | GRADE | BIDS | BOOK | B I D S | |
|-----------------------|-------|------|--------|---------|---------|
| | | | | AVERAGE | HIGH |
| AL-10(#17) pale blue | XF | 6 | \$.35 | \$ 9.70 | \$15.75 |
| AL-11(#19) dark blue | Unc. | 4 | 2.00 | 49.65 | 65.25 |
| MS-3(#5) white fiber | F | 6 | .50 | 2.90 | 4.25 |
| MS-5(#7) red-brown | Unc. | 5 | 3.50 | 8.00 | 9.00 |
| NM-6(#11) white fiber | AU | 4 | 3.50 | 17.15 | 18.00 |
| NM-7(#12) black fiber | Unc. | 5 | 9.00 | 103.50 | 129.50 |
| OK-3(#5) Check/Pens. | circ. | 5 | 2.00 | 6.00 | 7.55 |
| OK-7(#9) white trans. | VF | 5 | 8.00 | 17.55 | 22.25 |
| OK-8(#10) grey trans. | XF | 5 | 4.00 | 4.35 | 7.25 |

Token Variety Study 4

Mattoon, Illinois Provisional (IL #42)

by Lee DeGood
(ATTS R-234)

The next variety to be discussed is the 16 mm. aluminum token from Mattoon, Illinois. This is another not-so-common token, listed in Chits, Chiselers, and Funny Money as IL#42. As of now, I note two varieties--but there are possibly more, as both the obverse and reverse are different.

VARIETY ONE

Obverse: The I in the word ILL. points to the right bottom leg of the A in the word MATTOON.

Reverse: The crossbar in the 1¢ points to the right leg of the X in the word TAX. The 1 in 1¢ points mid-way between the T and the A in TAX.

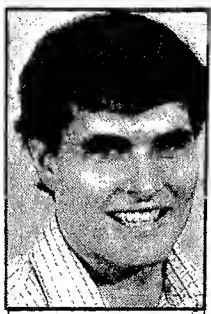
VARIETY TWO

Obverse: The I in the word ILL. points directly at the first T in the word MATTOON.

Reverse: The crossbar in the 1¢ points almost mid-way between the bottom legs of the X in TAX (a little right). The 1 in 1¢ points to the left leg of the A in TAX.

I have not seen that many Mattoon tokens so I can not tell yet if there are any obverse-reverse combination varieties. There would be a total of 4 varieties if any combinations show up. A note has been passed on to me from Helen Sandlewick that she has a Variety Two Mattoon token that is 1 mm. thick. If this is so this would make yet another variety, as both of my specimens are 1.5 mm. thick. For now it remains unverified.
GOOD HUNTING!!!

Wanted: An Editor



TIM
DAVENPORT

Hi there!

I'm still searching for a new Editor for ATTS Newsletter. If you know how to read and write and type, you are probably qualified to take on the job. Drop me a note for further details.

The work load isn't too bad--maybe ten hours per issue. And there are always interesting articles coming in.

Write me at P.O. Box 614, Corvallis, OR 97339. Hope to hear from you soon!

Penny's Garage

11

A 1937 Letter to George Magee, Jr.

PHONE 641 - 643

WRECKER SERVICE

APR 6 1937
1 good unc sample
Penny's Garage

PENNY'S GARAGE

HARRY W. PENNY, PROP.

EXPERT REPAIRS ON ALL MAKES OF CARS

TENINO, WASH.

Box 622

Mr. Geo Magee Jr
Philadelpia Pa

Dear Sir,

In regard to "Penny's Garage" tokens. I have only about 1400 left since the state caught up with their supply & you may have them in 100 lots at 100 F.O.B. Tenino. Postage about 8 or 10¢

Respectfully
H.W. Penny.

REDEEMABLE
For Sales Tax

1-5th Cent

Penny's Garage
TENINO, WASH.

"Dear Sir,

In regard to "Penny's Garage" tokens. I have only about 1400 left since the state caught up with their supply & you may have them in 100 lots at 100 F.O.B. Tenino. Postage about 8 or 10¢

Respectfully,

H.W. Penny (signature)"

Mr. Magee stamped the date of receipt, April 6, 1937, on the top of the letter and noted that "1 good unc sample Penny's Garage" was sent with the reply.

From this letter it is clear that Tenino wooden Sales Tax Tokens were issued in large quantities for purposes of general circulation due to an acute shortage of Washington state Sales Tax Tokens in 1935. The large quantity produced of this token--and many others, for that matter--would mean that the existence of hoards remains a distinct possibility. In fact, the collection and hoard of Mr. C.R. Ross contained over 50 specimens of WA#107, the Penny's Garage token.

FOR SALE

This is probably going to be my last ad for quite some time... Better hurry and fill those holes in your collection while you have a chance! Please include 50¢ with all orders to cover postage. Many tokens are one of a kind items...

CALIFORNIA: Leighton's Dairy Lunch, set of perf. SINGLES (half of the original pairs...) Originals, pseudo-Chits nos. CA#30, 32,34,36,38,40,42,44,46(b). Total of 9 pieces. A nice set of these scarce tokens.....\$30.00. (One set only).

CALIFORNIA: White Log Taverns punch card, CA#17, Unc.....\$2.75.

MISSOURI: Counterstamped One Mill tax tokens.

"Also Good / in / LOS ANGELES / 1936 / L.A. Conv. Corp.//" Typeset in red-orange. Token F-VF. One only.....\$6.00.

"ALSO GOOD IN / LOS ANGELES / 1936 / L.A. CON. CORP.//" Rubberstamped in purple. Filler--token with burn hole in center. One only.....\$2.75.

"Chicago / Philatelic Society / Banquet / Hotel La Salle / Jan 18, 1936//" Typeset in black. Token Unc.....\$6.00.

ILLINOIS: IL-2(#2), The "Error" Type--XF.....\$1.00.

10 Different IL Provisionals. Start a collection. \$5.00.

35 Different. A starter set for serious collectors. As follows: IL#10,14,15,16,18,19,21,23,25,26,29,30a,30b,30c, 31,32,33,39,42,45,46a,46b,49,51,53,57,76,77,78a,78b,85, 86,87,90,92,93. Most pretty nice condition. The lot \$25.00.

KENTUCKY: Arctic Ice Co., Tax on 10¢. KY#16, Circ.....\$1.75.

WASHINGTON: A batch of scrip. Cathlamet in 4 colors, Centralia, Colfax large and small, Longview orange and green, Spokane '35 and '41, Stevenson, Rainier Packing, Rhodes, Brehm's, Buchmann, and Mecca. Total of 17 pieces.....\$20.00. A buy!

FOOD STAMP SCRIP: Straight from my closet. About 160 pcs. All different. No idea what this is worth.....The lot \$26.00.

NOTGELD: Another "closet" find. Austrian mostly, I think. Almost all different and again about 160 pcs. From 1922-23. Again, I have no idea what I have here. Take a chance: \$32.00.

STATE ISSUED SALES TAX TOKENS. Your choice, 25¢ each.

AL-1,2,3,5,9,13. AZ-1,2,5. CO-1,2,4,5. IL-1,3. KS-1,3.

LA-1,2,3,4. MS-1,2,white plastic,8. MO-1,2,3,4,5,6,7,8.

NM-1,2,white plastic,10. OK-1,2,4,5,6,white, green-grey, grey, reddish-brown fibers,14,16,19. UT-1,2,3,4,5,6. WA-1,4,5,6,7.

ANYONE WANT TO BUY 1,000 MISSOURI RED PLASTICS? \$10.00. Unsorted.

THANKS TO EVERYONE WHO HAS EVER RESPONDED TO ONE OF MY ADS!!! Tim.

TIM DAVENPORT
P.O. Box 614
Corvallis, OR.
97330

Mailbag 47

13

Depue V-1

Dear Tim--

...I'm enclosing a foil impression of my IL#20 (Depue) variety one. It probably has the same die-break as yours, running from about 1 o'clock to 9.

I really like your new format. It makes it much easier to read for an old turkey like me.

Joe Bidwell
Minneapolis, MN

Another One...

Dear Tim,

...My Depue token is a variety one with the D in DEPUE repunched. D/D as the coin collectors say. I wonder if they are all this way? The reason is obvious, the initial punching had the D twisted out of alignment.

As to die varieties in this series, I think we must give up the idea that these tokens were run on a single machine. Based on the material I have read so far these tokens were made quickly. In the case of Carbondale, 50,000 were made in just a day or two.

We had an Addressograph at our office once. It was used for mass mailings.

Richard Johnson
Carbondale, IL

An Addressograph!!!

Dear Tim,

Addressograph-Multilith Corp. was, I believe, the originator of the plastic "credit card" but it was originally developed as a printing plate for an "Addressograph" machine which was used to address envelopes & etc.

It is likely that A-M made the machine which produced the cards (and probably the cards also) which you wrote about. (See ATTS Newsletter 46, page 6.)

Probably, someone at A-M headquarters could fill you in on the details. Address for one of their offices is:

O.R. Hughes, VP Sales
A-M Varsityper
11 Mt. Pleasant Ave.
East Hanover, NJ 07936

Glenn A. Rome
Seattle, WA

Election Coming

Step Forward to Keep ATTS Going

It has been several years since the American Tax Token Society has held an election for officers. It's time that we have one.

Here are the positions available in the organization:

PRESIDENT: The President serves as the formal head of ATTS. The President compiles written motions from the various Board Members-At-Large and sends out periodic communiques to put these motions to a vote.

VICE-PRESIDENT: The Vice-President takes over the President's duties if, for some reason (s)he is unable to serve. Otherwise, the Vice-President acts like a Board Member-At-Large, able to make and vote on motions.

SECRETARY-TREASURER: The toughest job. The Secretary-Treasurer keeps membership records, writes the organization's checks, and minds the savings account. The Secretary-Treasurer is responsible for issuing a brief quarterly report to keep the membership of ATTS informed about the group's receipts and expenditures.

NEWSLETTER EDITOR: The most visible job. The Editor is responsible for compiling, printing, and mailing out ATTS Newsletter, ATTS's quarterly journal. Expenses incurred are covered by the organization.

BOARD MEMBERS-AT-LARGE: (Three.) Board Members make and vote on motions regarding ATTS's objectives. They, together with the four previously mentioned officers, steer the course of the group.

Sound simple? It is.

If you wish to run for any of the above offices, you simply drop a note to Secretary-Treasurer George Van Trump telling him so. Self-nomination, it's called.

Here's the address: ATTS, P.O. Box 26523, Lakewood, CO 80226.

WE NEED YOUR PARTICIPATION!!! Jerry Schimmel no longer wishes to serve as President, preferring instead to step aside in favor of an energetic new collector. Likewise, I would like to pass on the Editorship sometime in the near future. If ATTS is going to survive another ten years, we need a transfusion of new blood. Think about it. Then do it. Send your name and the job you wish to run for to George by December 31, 1984. Okay???

Board Actions

1. Board sets 1985 dues at \$5--life membership dues at \$80.
2. Board votes to procede with slide show when cost estimates are in.
3. Board sets price of U.S. State-Issued S.T.T.s at \$3.
4. Board encourages local ATTS meetings. Check with Board first.

Organizational Report

15

American Tax Token Society
Secretary and Treasurer's Report

Third Quarter, 1984

CHECKING

| | |
|-----------------------------|-----------|
| Previous Balance | \$ 323.30 |
| <u>Credits:</u> | |
| Dues--1 Life Membership | 80.00 |
| Newsletter Sales | 7.75 |
| <u>Debits:</u> | |
| Newsletter Payments | 274.66 |
| Check Charges | 7.03 |
| Transfer to Savings Account | 80.00 |
| Current Balance | \$ 49.36 |

SAVINGS

| | |
|---------------------------|-----------|
| Previous Balance | \$ 968.67 |
| <u>Credits:</u> | |
| Transferred from Checking | 80.00 |
| Interest | 8.72 |
| Current Balance | \$1057.39 |

CHANGES OF ADDRESS

F-51 Kenneth Hallenbeck, Jr., 619 N. Nevada Ave., Colorado Springs, CO 80903.
R-53 Neil Shafer, P.O. Box 17138, Milwaukee, WI 53217.
L-198 Patrick Hogan, 629 S. Johnson #3, Iowa City, IA 52240.
R-263 Ken Kelsey, RFD #1, Box 399-I, Spanish Fork, UT 84660
R-276 Max Studley, 561-D W. Alton, Santa Ana, CA 92707.
R-287 R. Kelley, 12,000 Lawnview, Apt. 9, Cincinnati, OH 45246.
R-308 Albert Kremer, Jr., 6106 Siebert St., Midland, MI 48640.

New Members

NEW MEMBERS

R-349 Alan Moser, P.O. Box 883, Palatine, IL 60078.
R-350 Frank Siwiec, 152 Mt. Bethel Road, Warren, NJ 07060.
R-351 (number deleted)
R-352 G. Corky Ayers, 2345 S. San Antonio, Pomona, CA 91766.
R-353 David Clark, Rt. 6, Box 313, Springdale, AR 72764.
R-354 Brian G. Kestner, P.O. Box 664, Millbrae, CA 94030.

TRADING POST

INTERESTED IN BUYING accumulations, surplus, minor collections of almost any sales tax tokens for studies on varieties. What do you have, at what price? Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003. (703) 256-1956 (evenings).

10 DIFFERENT TAX TOKENS, our choice. \$2.50 postpaid. Frank Siwiec, 152 Mt. Bethel, Warren, NJ 07060.

WHERE'S YOUR AD??? 25 words are yours in every issue. Free. Send in your ad today to the ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

TRADE: ADDRESSOGRAPH PLATE (see page 6 of July-Sept. issue) for best transportation token I need. R. Kelley, 12,000 Lawnview, Apt. 9, Cincinnati, OH 45246.

SELL 50 DIFFERENT TRANSIT or 100 mixed dog tags for \$11.11, postpaid. Joe Studebaker, 2614 Legare St., Beaufort, SC 29902.

TRADE: YOUR 10 different transportation tokens, my 10 different sales tax tokens. Up to 30 different okay. Tim Davenport, P.O. Box 614, Corvallis, OR 97339.

LOUISIANA TRADE TOKEN CATALOG: 2,000 listings, rarity scale, indexed, etc. \$19.95 postpaid. Louisiana tokens wanted, will buy or trade for tax tokens. Glyn V. Farber, 1618 15th St., Lake Charles, LA 70601.

WANTED: AL-11, MS-3, NM-7, NM-9, OK-7. Contact Richard Johnson, 502 W. Kenicott, Carbondale, IL 62901.

PUBLICATIONS FROM ATTS: Schimmel's U.S. State-Issued Sales Tax Tokens, Second Edition--\$3.00. Newsletter back-issues: #41, 42, 43, 44, 46, 47--75¢ each; #45 (double issue)--\$1.00. All prices postpaid. ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

1985 Dues Payable Now!

Remember, it's time to pay ATTS dues again! 1985 dues will be \$5.00, which should be sent to the organization's Secretary-Treasurer, George Van Trump, Jr. George's address is: P.O. Box 26523, Lakewood, CO 80226.

Also, be sure to let George know if you are willing to run for ATTS Office. We need your participation to keep ATTS invigorated and growing!